
2016

BUDGET



FINANCE DEPARTMENT
CITY OF BRANSON

This page intentionally left blank.



CITY OF BRANSON

Finance Department

110 West Maddux St. • Suite 200 • Branson, Missouri 65616
(417) 334-3345 • Fax (417) 335-6042

Honorable Mayor and Board of Aldermen:

Re: 2016 Budget

I am pleased to present the City of Branson's 2016 operating and capital budgets. This balanced budget reflects the staff's professional commitment to provide services and programs in alignment with the Board of Alderman's goals and the community needs. The city has managed to maintain a stable financial track as the national economy has continued to recover. In FY2015, the city enjoyed modest growth, and we are cautiously optimistic that the city will continue to enjoy that growth for FY2016 as well. This budget fully funds all of the essential services that make Branson a great city in which to live, work, and entertain the millions of visitors that select our community as their vacation destination.

Included within the FY2016 budget is the funding of \$12.5 million for the Sprit of 76 complete streets project, \$4 million for Downtown Revitalization, water and sewer improvements, trail improvements and vehicle replacements for Police, Parks and Fire Departments.

The 2016 budget also includes a 2% market adjustment across the board for employee wages. Additionally, an average salary adjustment of 3.00% based upon the merit plan and employee annual evaluation has been built-in.

Several factors that have helped us to achieve our budgeted goals and priorities are outlined below.

Fiscal Management

The fundamental assumptions for this budget was a conservative level of a 1% growth in revenues. While we anticipate the actual growth to be higher there are several unknown and uncontrollable factors that could have an effect on those assumptions. During this period of budget recovery, we believe this conservative approach is the most prudent. Any growth over and above the 1% will help increase our reserve and fund additional capital.

The operating revenues and expenditures for this budget have been balanced. Many capital needs and one time expenditure needs have been funded while maintaining our General Fund reserve above our 20% as required by code.

Economic Outlook

Both sales tax and tourism tax are up over the previous year. The City of Branson's unemployment rate remains stable. Although 2015 building permit revenue decreased from 2014, several large construction projects are slated for 2016. Our Lodging room occupancy is up and our revenue per available room is also up. These factors are good indications that the Branson area is showing economic growth.

Fiscal Year 2015 Accomplishments

Fiscal year 2015 brought about some major accomplishments for the City of Branson through careful planning and keeping a close eye on expenditures. The following are a few of the accomplishments from FY2015:

- Continued efforts and engineering design of Phase 1 of the Spirit of 76 complete street project, continued public involvement; and gained input and public involvement during property owner negotiations.
- Began construction of the Phase 1 Downtown Streetscape project and initiated engineering design on Phase 2.
- Fully implemented Priority Based Budgeting, which is an improved budget system that identifies the primary annual objectives, then structures the budget to achieve these goals.
- The Tri-Lakes Biosolids Regional Drying and Dewatering Facility began operation.
- Refinanced our largest bond, saving the city approximately \$12 million over the life of the bond.
- Increased the city's investment income significantly over the previous year.

This City was able to accomplish these projects and many more while at the same time upholding the obligations and expectations from previous years. Through close evaluation of expenditures, the City was able to sustain our required 20% reserve for the general fund and the water & sewer fund as well as the 10% required reserve for the parks fund. Government Finance Officers Association (GFOA) recommends that general-purpose governments maintain an unreserved balance of no less than two months of regular general fund operating expenditures which would be 16.7%. The City of Branson's unreserved balance exceeds the GFOA recommendation.

Fiscal Year 2016 Objectives

As we reflect on some of our accomplishments we need to focus on our goals for this coming year and follow our strategic plan objectives to achieve these goals.

- Implement "Phase 2" of the Downtown Redevelopment project.
- Increase grant funding over 2015.
- Develop a plan to repair and/or improve our roads and streets.
- Approve and implement a plan to add additional trails and maintain existing trails.

Increasing communication and transparency with both the public and our employees were city-wide goals in 2015 that will continue into 2016 and beyond. I have continued the tradition of holding monthly Manager's meetings for all employees. These meetings have proven to be a useful tool in keeping employees informed. Emphasizing our Branson Values, sharing information (good or bad), and giving employees an opportunity to participate in a question and answer segment, and honoring employees with employee of the month and service awards are a part of these informal meetings.

We will continue to manage the city operations and important services in a prudent manner, and to closely monitor expenditures in 2016. The major stress factors come from outside pressures that require our Board, Mayor, myself, and staff to examine a great deal of information and determine the best way to move forward and handle these situations in a manner that is in the best interest of the City of Branson and its residents and businesses. By keeping communication lines open between the Board of Aldermen and administration on budget matters, our city can alleviate outside pressures and focus on setting a course for making the best decisions for a brighter future for Branson. Monthly reports will continue to be given to the Board's Finance Committee and the Board of Aldermen on expenditures and revenues to help mitigate future budget problems.

As this is our first year of implementing priority based budgeting, a special thanks goes to all of the city directors and staff in cooperating with this new budget process and for supporting its preparation. I would also like to express my appreciation to the Mayor and Board of Aldermen for their leadership, dedication and support during this transition.



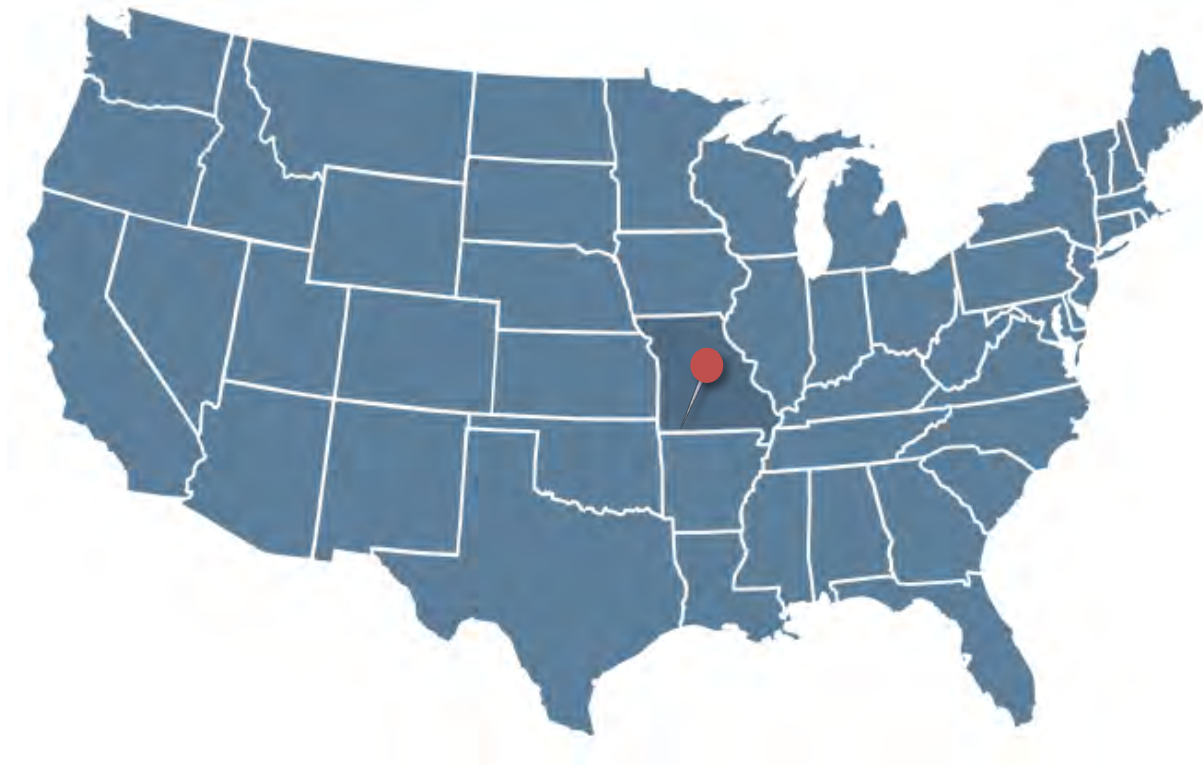
William J. Malinen
City Administrator



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

2016 Annual Operating Budget

CITY OF BRANSON, MISSOURI



January 1, 2016 - December 31, 2016



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Branson, Missouri for the Annual Budget beginning January 01, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CITY OF BRANSON VALUES



The **City of Branson** is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our city, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Vision	Planning for the future and encouraging growth.
Leadership	Exhibiting a positive example in leading others toward achievement.
Service/Courtesy	Responding to others with respect and a helpful attitude.
Sustainability	Reducing waste today for a better tomorrow.
Excellence	Being the best by doing your best.
Safety	Maintaining an environment free from harm.
Teamwork/Cooperation	Less me, more we: Working towards a common goal.
Volunteerism (Involvement)	Making a personal commitment to helping others.
Stewardship	Wise and cost efficient utilization of all resources.
Open Communication/Transparency	Open sharing of information between employees, citizens and visitors.
Integrity	Doing the right thing, even when no one is looking.
Accountability	Accepting responsibility for all your actions.

WE LOOK TO TOMORROW, REMEMBERING YESTERDAY, DEDICATED TO EXCELLENCE TODAY.

TABLE OF CONTENTS

CITY OVERVIEW	5
MUNICIPAL OFFICIALS	5
ORGANIZATIONAL CHART	6
HISTORY AND DEMOGRAPHICS	7
TOURISM	13
COMMUNITY SERVICES	15
UTILITIES	17
CITY FINANCES	18
DESCRIPTION OF FUNDS AND FUND TYPES	18
SOURCES OF REVENUE	20
CONSTRUCTION GROWTH	21
TAXES	22
PRIORITY BASED BUDGETING	25
FINANCIAL POLICIES AND PRACTICES	37
LONG-TERM INDEBTEDNESS	40
LONG-TERM FINANCIAL PLANNING	41
RISK MANAGEMENT	42
EXPENDITURE SUMMARY BY FUND & OBJECT	43
DEPARTMENTAL INFORMATION	45
FIVE YEAR PERSONNEL SUMMARY	46
Departmental Budget Mayor and Board of Aldermen	53
Departmental Budget City Administrator	55
Departmental Budget Communications	57
Departmental Budget Economic Development	59
Departmental Budget City Clerk/Municipal Court/Legal	61
Departmental Budget Engineering/Public Works	63
Departmental Budget Finance	67
Departmental Budget Fire	69
Departmental Budget Human Resources	71
Departmental Budget Information Technology	73
Departmental Budget Parks & Recreation	75
Departmental Budget Planning & Development	79
Departmental Budget Police	83
Departmental Budget Utilities	85
FIVE YEAR CAPITAL BUDGET	89
FUND SUMMARIES	99
STRATEGIC PLAN	111
GLOSSARY	117

CITY OVERVIEW

MUNICIPAL OFFICIALS

Mayor:

Karen Best

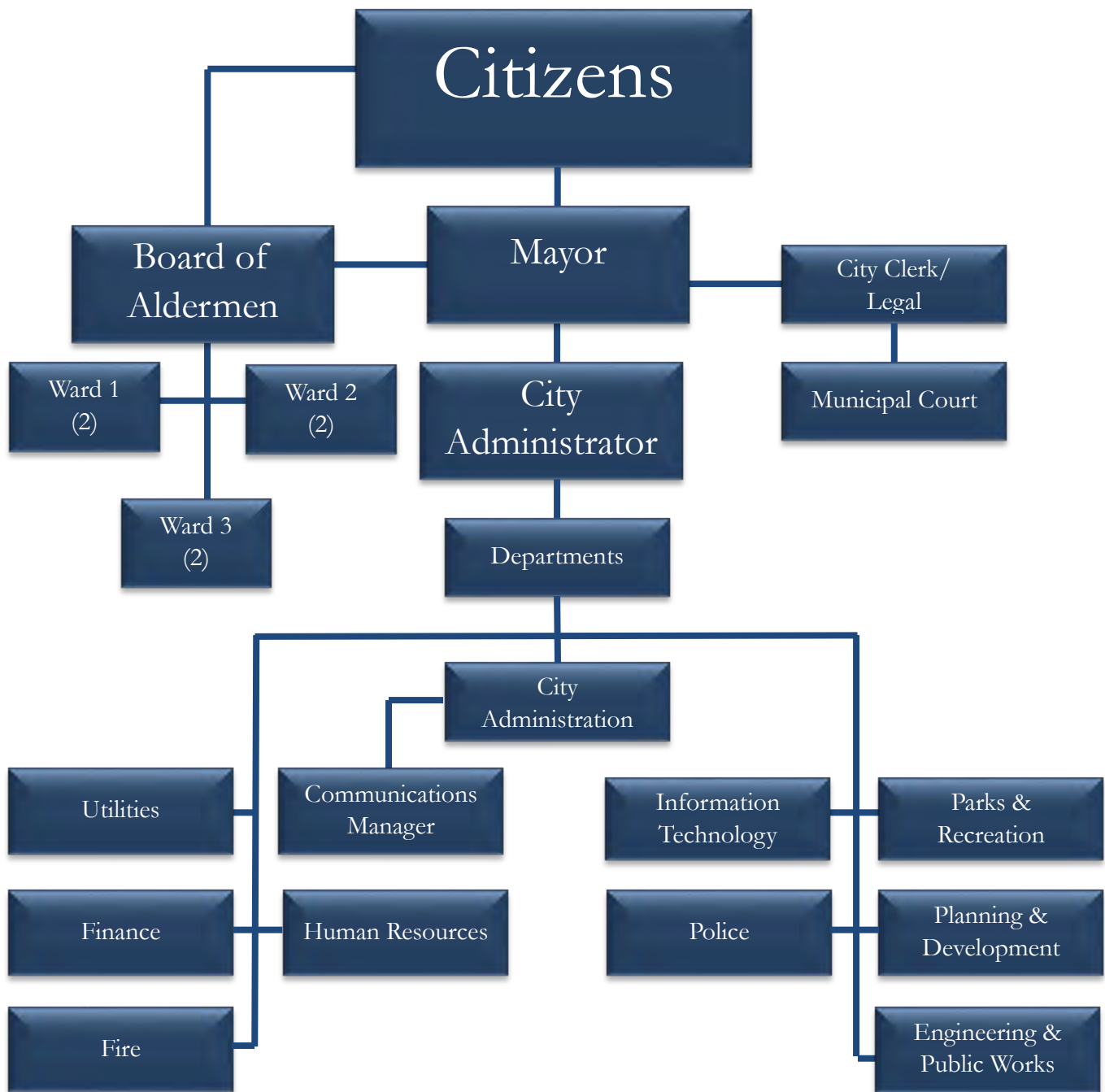
City Council:

Bob Simmons	Ward #1
Mike Booth	Ward #1
Dr. Patrick Parnell	Ward #2
Chris Bohinc	Ward #2
Dr. Rick Davis	Ward #3
Rick Todd	Ward #3

City Officials:

William Malinen	City Administrator
Lisa Westfall	City Clerk/Court Administrator
William Duston	City Attorney
Jamie Rouch	Finance Director
Joel Hornickel	Planning and Development Director
David Miller	Engineering and Public Works Director
Chad Forster	IT Director
Kent Crutcher	Police Chief
Ted Martin	Fire Chief
Jan Fischer	Human Resources Director
Cindy Shook	Parks and Recreation Director
Mike Ray	Utilities Director

ORGANIZATIONAL CHART



HISTORY AND DEMOGRAPHICS

History

The City of Branson is located in Southwest Missouri in the heart of the Ozark Mountains. Located in Taney County, Branson serves as the employment, service and shopping center for a two-county area with over 80,000 year-round residents. The city is home to 10,520 people (2010 Census), but hosts millions of visitors annually. The reasons are numerous and range from the scenic natural beauty of the area to the exciting live entertainment venues along Highway 76 with the line-up of family-oriented entertainment offerings.

Branson first came to national attention as the subject of the 1907 best-selling book “The Shepherd of the Hills” by Harold Bell Wright. An entertainment culture grew around the visitors that came to fish in Lake Taneycomo (created in 1912), and visit the sites they had read about in “The Shepherd of the Hills”. By 1960, the construction of Table Rock Dam had greatly expanded the outdoor offerings and Silver Dollar City opened its doors to 250,000 visitors the first year. The Baldknobbers’ and Presleys’ country music shows set the stage for several explosions of entertainment growth, first in the 1980’s, then again in the early 1990’s. Today, Branson has become the focus of international attention as an entertainment and tourism destination.

While Branson has all the amenities of a large community, you’ll find that the community retains the benefits of a small-town that cares about its neighbors. Award winning schools and lovely residential areas support the small-business entrepreneurs that make Branson the successful destination that it is.



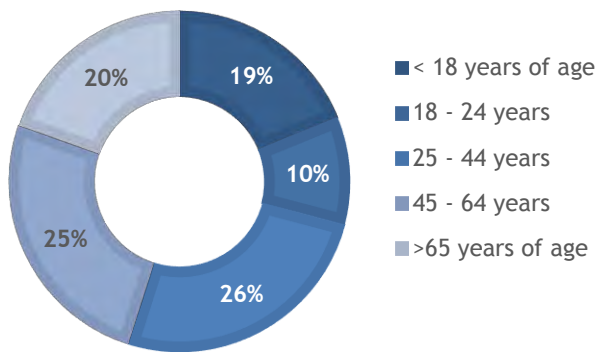
Government and organization

The city was organized on April 1, 1912, and is operated as a council/administrator form of government. The governing body of the city is the Board of Aldermen, which is comprised of six members elected by ward (two aldermen per ward), and a Mayor elected at large. The Mayor and Aldermen are each elected to two-year terms.

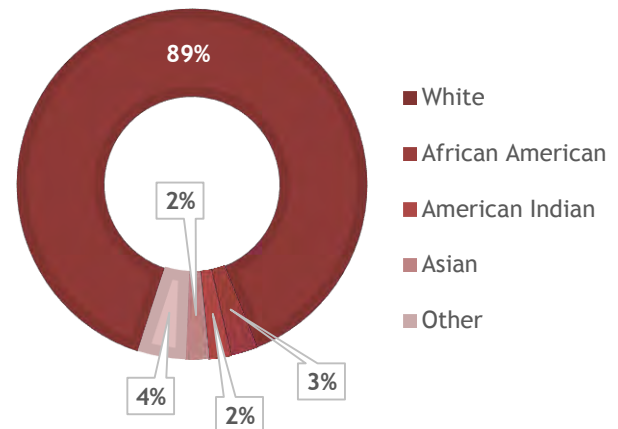
Population growth

The city grew from 6,050 in 2000 to 10,520 in 2010, which is a 74% growth rate. Taney County (now 51,675) was the 4th fastest-growing county in the State of Missouri during the 2000-2010 decade. Christian County (adjacent to the North and now 77,422) was the fastest-growing Missouri County with 141% growth between 2000 and 2010 (MERIC). Taney and Stone Counties are projected to grow from a population of 68,361 in 2000 to 108,387 in 2030. The chart below compares the last three decades of census reports.

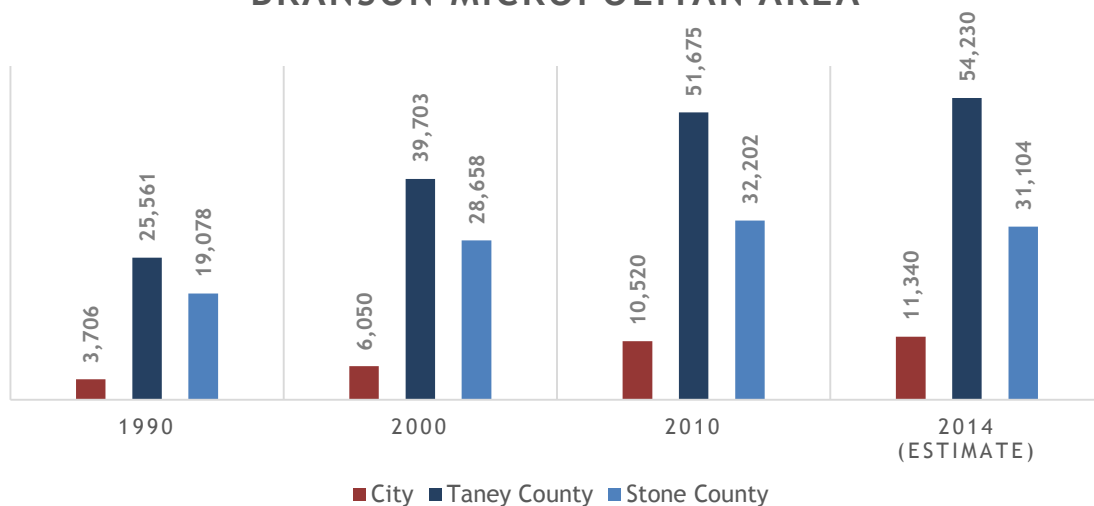
**POPULATION BY AGE
(2010 CENSUS)**



**POPULATION BY RACE
(2010 CENSUS)**



**POPULATION
BRANSON MICROPOLITAN AREA**



Source: Census.gov

STATISTICAL INFORMATION

8,661	Housing Units (2013)
38.8%	Home Ownership Rate (2013)
\$172,100	Median Value of owner-occupied Housing (2013)
4,882	Households (2013)
2.16	Persons per household (2013)
\$40,085	Median household income (2009-2013)
21.6%	Persons below poverty level
12.4%	Language other than English spoken in home
87.0%	High school graduate or higher
25.4%	Bachelor's degree or higher
1,285	Veterans (2009 - 2013)
16.2	Mean travel time in minutes to work (2013)

Life expectancy

Stone County is among the top counties in Missouri for longest life expectancy. This expectancy is 74.6 years for males, and 80.6 years for females. This beats the Missouri average by a year and a half. Taney County is also in the top 25.

Major employers and workforce

One of Branson's most valuable resources is its people. Branson area workers have gained a reputation for hard work, high productivity and low absenteeism. One factor contributing to our quality workforce is the educational background of our residents. Almost 87% of Branson's adult population has a high school education or better. Furthermore, some 20% of Branson workers have a bachelor's degree or better. While Branson has a great pool to choose from for the workforce, one main area of concern is the fact that most employment is seasonal. A large portion of employees in the Branson area are unemployed between March and December.

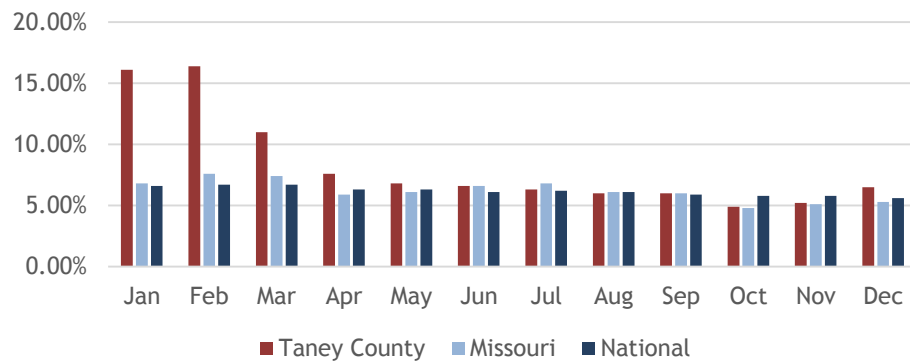
In Taney County, employees drive an average of 20.3 miles one-way to work. So while much of the workforce is local, about 42% come from outside of either Taney or Stone County.

Below are the 2014 top ten employers for Taney County:

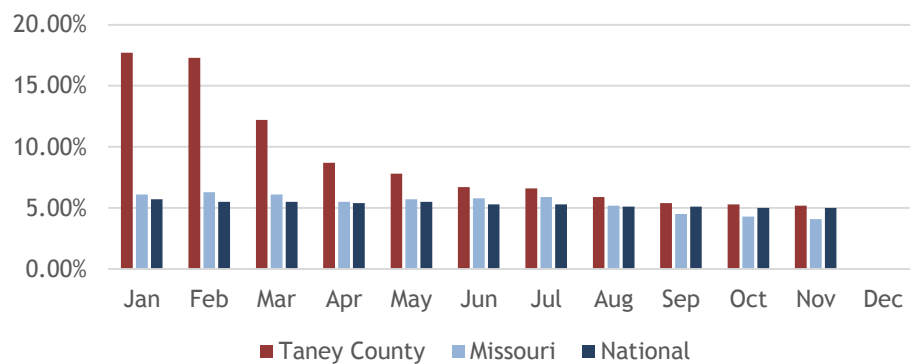
Employer	Approximate # of Employees
Herschend Family Entertainment	1,800
Kanakuk Kamps	1,800
Cox Medical Center	1,100
Big Cedar Lodge	900
Branson Public Schools	657
Wyndham	500
Wal-Mart	468
Summerwinds Resorts	400
Taney County	274
Westgate Resorts	264

Source: census.gov

2014 Unemployment Rates



2015 Unemployment Rates



The top 5 employment industries in the Taney County area (Area Chamber) are: Arts, Entertainment & Recreation (including food service and accommodations), Education, Health Care & Social Assistance, Retail Trade, Construction, and Professional, Management & Administrative).

As tourism is the major economic force in the Branson area, Taney County experiences higher levels of unemployment in the non-tourism season and enjoys the same levels of unemployment as Missouri and the rest of the nation for much of the year.

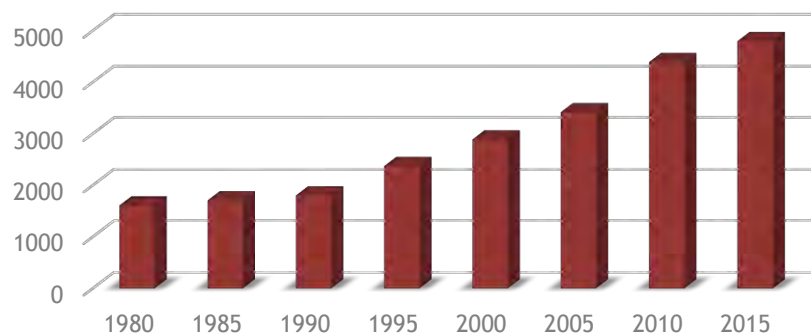
Education

Another measure of population growth is the enrollment in local schools. Branson Schools has experienced a steady increase in reenrollment; showing over a 50% increase since 1995. Despite this rapid growth rate, Branson maintains some of the best test scores in the state of Missouri. The Branson School District consistently achieves higher graduation rates (94%) and ACT scores (avg. 22.1) than the state average and over 70% of students attend a post-secondary institution following graduation. Additionally, the district has received the Missouri Distinction in Performance Award Criteria for eleven consecutive years.

The Branson School District encompasses 110 square miles in Taney County and includes the City of Branson and operates on a \$51.7 million budget. Four campuses are scattered throughout the district and are home to five elementary schools, one junior high and one high school. The newest elementary school opened in the fall of 2013.

The district achieved an enrollment of 4,796 students as of September of the 2015-2016 school year. The chart on the following page provides a 25 year history of Branson Public Schools enrollment growth.

**Branson Public Schools
September Enrollment Growth**



Branson Area Branson Area Colleges/Universities

College of the Ozarks in Point Lookout, Mo is a private, Christian liberal-arts college with an enrollment of approximately 1,500 students. “Hard Work U” is an important local partner in both education and community leadership.

Ozarks Technical Community College (OTC, Main Campus in Springfield, MO) opened their Table Rock campus for fall 2013 classes. Their current admissions are approximately 520 students.

Other Area Colleges: Located approximately 45 miles north in Springfield, Mo has 12 colleges that includes traditional four-year universities Missouri State University, Drury University and Evangel University and many other technical and vocational schools.

Healthcare

Cox Medical Center Branson is conveniently located near Highway 65 at 525 Branson Landing Boulevard. The licensed 165-bed hospital first opened its doors in 1950 as a community hospital. Over the years, this hospital has grown in size and has been a major contributor to the Branson Tri-Lakes area, partnering with CoxHealth in January 2013. The campus includes a hospital, outpatient center, cancer center, helicopter landing pad, emergency and critical care unit, urgent care and a medical office plaza. Cox Medical Center Branson benefits from the

philanthropic efforts of Skaggs Foundation, which raises money for hospital and community health projects for the Branson Tri-Lakes area. More information about Cox Medical Center Branson can be found at coxhealth.com/branson.

In addition to Cox, the city of Branson also has clinics which include Mercy Clinic, the Veterans' Administration Clinic and the Free Medical Clinic of the Ozarks (which treats and assists the working uninsured).

The Taney County Health Department and the Branson Health Department were integrated in 2008, now serving the community as the Taney county Health Department. A full staff provides services in the areas of: nursing, sanitation, agency referral, family planning clinic, geriatric clinic, rabies clinic and inspections for new and existing businesses.

Nursing and Care Centers located in the area include Golden Living Center, Rolling Hills Estates Nursing Home, Point Lookout Health Care Center, Tablerock Health Care Center and Morningside of Branson Meadows.

The Taney County ambulance district (TCAD) is an emergency medical service (EMS) providing exclusive ambulance transport for Taney County, Missouri. Our ambulance district encompasses 620 square miles of varying terrain. Taney County has a year-round population of approximately 54,000 residents and boasts about 8 million visitors annually. TCAD responds to over 11,000 requests annually, providing emergency and non-emergency services. On January 15, 2015, TCAD will have completed 39 years of service and has become one of the fastest growing ambulance districts in the state of Missouri. TCAD uses 11 frontline advanced life support ambulances and each day staffs to a peak of 6 ambulances on duty from multiple locations around the county. TCAD also heavily relies on Fly-car units which are fast response vehicles (non-transport) which can get to a call quickly, assess the situation and cancel incoming units or provide additional manpower at the scene. Numerous methods of education are utilized ranging from online self-directed lessons as well as hands-on simulated scenarios. Field personnel maintain numerous certifications such as Basic and Advanced Cardiac Life Support, Pre-hospital Trauma Life Support, and Pediatric Life Support. The communications personnel are all certified as Emergency Medical Dispatchers. This education and training ensures that when you call them for help, they are ready to respond.

Transportation

Branson's location in the center of the United States provides for efficient access to customers and suppliers across the nation. U.S. Highway 65, a major north-south, four-lane highway, runs through the city providing a corridor from Minnesota to Louisiana. Access to Interstate 44, is approximately 40 miles north of Branson, which connects Wichita Falls, Texas to St. Louis.

The Branson Airport (BKG) opened in the spring of 2009. Located south of Branson and east of Highway 65, the airport has a 7,140 foot runway to accommodate commercial jets. The Airport is served by Branson Air Express (operated by Elite Airways) and 2015 destinations included, Austin, Houston, Denver, Chicago, Denver, New Orleans and Cancun. Additionally, the Taney County Airport, a general aviation airport, is located in the center of the Branson attraction area and adjacent to the College of the Ozarks campus.

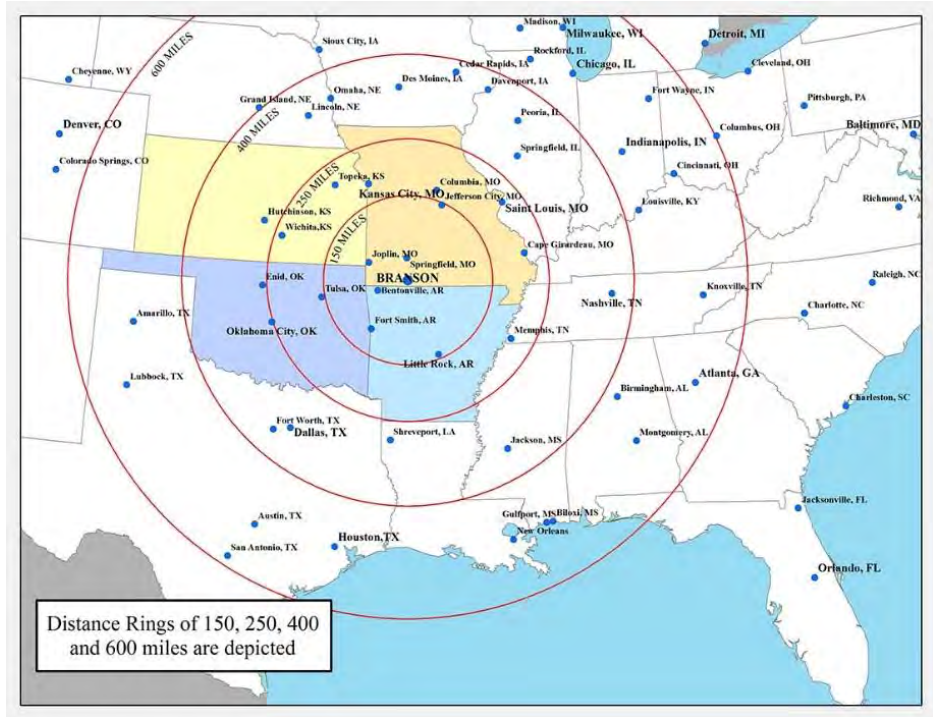
The Springfield-Branson National Airport (SGF) is approximately 50 miles from Branson and serves all of southwest Missouri with direct flights to Atlanta, Chicago, Dallas, Denver, Las Vegas, Los Angeles, Orlando, Phoenix, Fort Myers, Tampa and Charlotte.

The city has taken the lead in solving one of its major concerns – traffic – during its rapid growth as a tourism destination. Since 1991, over \$80 million has been spent on new and reconstructed roads. This network of new roads, designated as color-coded routes, has been designed to work in conjunction with improvements to state highways and to minimize congestion throughout the city.

Distances to Major Metro Areas

City	Miles
Atlanta	683
Chicago	545
Dallas	436
Kansas City	210
Little Rock	173
Memphis	301
Minneapolis	644
New Orleans	614
Oklahoma City	325
St. Louis	230
Tulsa	158

* Distance in miles by car

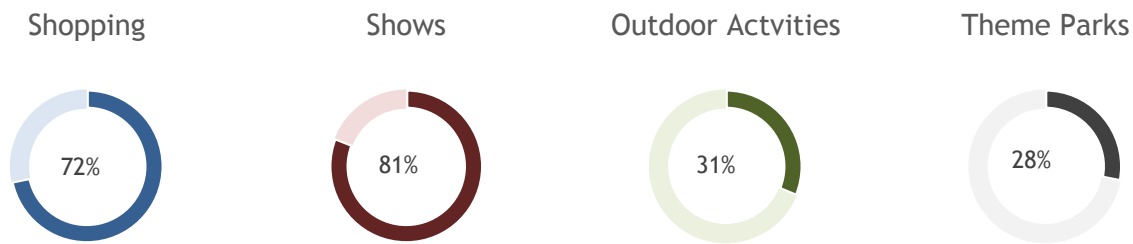


TOURISM

The City of Branson was ranked #2 on the 2015 US Best Value Cities Index by trivago.com. The ranking was based on the average hotel room price combined with the city's overall hotel ratings for cities with 50 or more hotels. The index cites the city's close proximity to "three stunning lakes" championship golf courses and award-winning theme parks" that make Branson a top destination.

See the chart on the next page for the most popular activities in Branson.

2013 Visitor Participation by Activity



SOURCE: BRANSON/LAKES AREA CVB

Lake Activities

The Branson/Lakes Area is home to three scenic lakes offering fishing, boating parasailing, jet skiing, scuba diving and swimming. While the lakes all offer great fishing for novice and professional anglers, each has its specialty. Table Rock Lake offers world-class bass fishing. Lake Taneycomo, with its cold waters, offers superb trout fishing. Bull Shoals Lake is also an angler's paradise, especially for tournament bass fishing.

Golf Courses

Branson's natural scenic beauty make it an ideal location for many outdoor activities. A variety of golf courses are available in the city or are located in close proximity. Courses include Thousand Hills, Pointe Royale & Branson Hills inside city limit. A short drive away are Buffalo Ridge Springs, Buffalo Ridge Valley and Top of the Rock.

In 2014 and 2015, Top of the Rock and Buffalo Ridge golf courses hosted a PGA sponsored championship, Big Cedar Lodge Legends of Golf. The use of the Top of the Rock course marked the first time that a PGA TOUR sanctioned event was hosted on a Par-3 Course in official competition. The event is planned again for 2016.

Shows

The 36 theaters in Branson host more than 100 shows throughout the day. A wide variety of world-class shows are available to suit any visitor.

Attractions

The city hosts a variety of attractions for visitors. Hiking trails, zip-lines, museums, and an unlimited list of other amusements are available.

Shopping

Branson is home to a wide variety of shopping options, a top reason that many visit the city. The town boasts over 2 million square feet of retail space, including the Historic Downtown, the Branson Landing, Branson Hills and

Branson Shoppes, and two outlet malls (the Shoppes at Branson Meadows and Tanger Outlets), as well as the Grand Village and other unique shopping centers.

Events

Being centrally located in the United States makes Branson a great place for rallies, conventions and reunions. With annual events that include Veterans' Week, the Super Summer Car Cruise, Law Enforcement Recognition Week, Autumn Daze and the Adoration Parade, tourists can find lots of reasons to return to the area. Additionally, the city-owned Branson Convention Center offers extensive meeting space to host large conventions year-round.

COMMUNITY SERVICES

City residents enjoy numerous municipal services, including the following:

Parks and Recreation

The city has a full time parks director and staff that manage recreation programs, sports leagues and special events for area residents. Many of the programs are hosted at the Branson RecPlex, a 40-acre sports complex. The RecPlex features a basketball and volleyball courts, a walking track, community rooms and a fitness center (operated by CoxHealth of Branson). Outdoor facilities at the RecPlex include an aquatic center, a baseball complex, soccer fields, pavilions and a large children's playground.



BRANSON RECPLEX

The Parks & Recreation Department is also responsible for the oversight and maintenance of 16 city parks totaling more than 300 acres. The parks range from small neighborhood parks to the 140-acre Lakeside Forest Wilderness Area.

Police Protection and Service

The Branson Police Department (BPD) serves the community 24 hours a day in all areas of investigation, patrol, traffic communication, school resource officers (SRO) and records. All officers are certified under the Missouri Police Officers Training. The BPD is committed to a Community Policing effort. To that end, the department has developed a partnership with twelve extended-stay properties along with several neighborhood associations and businesses. This partnership is to improve communication between our residents and our organization, along with enhancing the quality of life and reducing calls for service. With a relatively small resident population and eight (8) million visitors each year, the BPD must operate as a big city force while maintaining a friendly small-town atmosphere.

Fire Protection

Branson Fire Department provides fire-rescue services supported by 38 full-time firefighters operating out of three fire stations located across the City. Daily staffing consists of 11 fire personnel on 24 hour shifts, four chief officers, and a fire marshal. Services include fire suppression, rescue/extrication, emergency medical response, hazardous materials response, fire investigation, fire & life safety education, fire code inspections & enforcement, emergency management and disaster preparedness, and fire-rescue training. The fire department is also supported by community volunteers in a Community Emergency Response Team (CERT), and Reserve Firefighter Programs. Fire-rescue services are provided for the City of Branson covering just over 21 square miles and 10,500 residents, and hosting approximately eight million visitors annually. This provides a unique opportunity to provide fire-rescue services to a small town with big city challenges.

Satisfaction with City Services



Source: ETC Institute (Branson, MO Community Survey - 2015)

Community Center

The Branson Community Center is used for a wide variety of community activities, such as a senior lunch program, dancing, crafts, card playing, and club meetings. Also located at the Community Center is the don Gardner Par 3 Golf Course. The classrooms and large community hall are available to rent for private use, also. The Branson Senior Center and Branson Arts Council both have office space in the Community Center and partner with the Branson Parks & Recreation Department to offer services to our residents.

Libraries

The Taneyhills Community Library, a non-tax supported facility, is supported by fund-raising efforts of the Friends of the Taneyhills Library through the used book store, thrift shop and voluntary contributions from area residents. There are over 52,000 volumes, including books, audio books and movies on the shelves. The College of the Ozarks'

Lyons Memorial Library is a vital part of the four-year liberal arts college education program. Its shelves are filled with a variety of reference, educational, religious and entertainment books. Both offer library cards to local residents free of charge.

UTILITIES

Electric

The Branson area is serviced by two electric utility providers: (1) city – franchised, investor-owned Empire District Electric Company; (2) a cooperative – White River Valley Electric Cooperative.

Natural Gas

Summit Natural gas was granted approval by the City of Branson in 2009 to extend their lines to citizens of the city. Since then, over 700 customers have connected to natural gas.

Water and Sewer

The City of Branson owns and operates a majority of the water utilities located within the city limits. Two other water companies also provide water inside city limits: Public Water Supply District #3 and Missouri American Water. The City owns and operates all of the sewer utilities within the city limits and also extends sewer service to more than three thousand connections outside the city. With two surface water treatment plants, two wastewater treatment plants and proper planning for expansions of those facilities the city will maintain the necessary capacity to keep pace with growth and development in the area for years to come.

Telecommunications

Branson is serviced by a local telephone provider, CenturyLink, and most national wireless service alternatives.

Cable

Suddenlink, a Texas-based company, provides cable to the Branson area. Other services provided include internet and phone.

CITY FINANCES

DESCRIPTION OF FUNDS AND FUND TYPES

For accounting purposes, a local unit of government is not treated as a single, integral entity. Rather, a government is viewed as a collection of smaller, separate entities known as “funds”. The government Accounting Standards Board’s (GASB) Codification of Governmental Accounting and Financial Reporting Standards, Section 1300, defines a fund as:

“A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.”

The chart below provides a brief overview of fund types.

Fund Type		Major Revenue Sources	Expenditure Types	Major Departments
General	General Fund	1% Sales Tax Property Taxes Licenses & Permits Gross Utility Taxes	Salaries & Benefits, Operating Supplies & Services, Contractual Services, Machinery, Equipment, Vehicles	Police, Fire, Finance, Building/Planning, part of Public Works, Engineering & others.
Special Revenue	Recreation Fund Transportation Fund Tourism Fund	User Fees Charges for Services .5% Transportation Tax Tourism Tax	Salaries & Benefits, Operating Supplies & Services, Capital Projects & Debt Service Requirements related to these business activities	Public Works Parks
Debt Service	Branson Landing Branson Hills/Shoppes Branson Meadows	Sales Tax Tourism Tax TDD TIF	Debt Service Requirements	Finance
Capital Projects	Tourism Capital Water/Sewer Capital	Tourism Tax Sales Tax Charges for Services	Capital Assets including land, buildings, improvements, equipment and structural assets	Public Works Utilities
Enterprise	Utilities	Utility Charges	Salaries & Benefits, Operating Supplies & Services, Contractual Services, Machinery & Equipment	Utilities

All of the funds used by a government must be classified into one of seven “fund types”. Four of these fund types are used to account for a local government’s “governmental-type” activities and are known as “governmental funds”. Two of these fund types are used to account for a government’s “business-type” activities and are known as “proprietary funds”. Finally, the seventh fund type is reserved for a government’s “fiduciary activities”.

Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue fund, debt service fund and capital projects fund.

General Fund

General Fund – is the city’s primary operating fund. Within it are nearly all of the operating departments: Police, Fire, Administration, Information Technology, Finance, Human Resources, City Clerk/Municipal Court/Legal, Planning & Zoning, Engineering and part of Public Works. This fund is used to account for most of the day-to-day operations of the city, which are finance, from property and other general revenues.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The city has the following special revenue funds:

Recreation Fund – accounts for all revenues and expenditures related to the city’s park system and recreational programs, received revenues from the city recreation programs and a subsidy from the General Fund.

Transportation Sales Tax Fund – accounts for the expenditures for routine road maintenance along with transfers to capital projects for pay-as-you-go infrastructure improvements.

Tourism Tax Trust Fund – accounts for the collection and expenditure of the city’s tourism tax, which provides funding for debt service on bonded debt on city infrastructure, pay-as-you-go infrastructure improvements as well as tourism marketing that receives 25% of the tax.

Debt Service Funds

Debt Service Funds are used to account for the payment of interest and principal on general and special obligation debts other than those payable from special assessments, and debt issued for and serviced by a governmental enterprise or dedicated funding source, such as a tax increment financing (TIF) district.

Debt Service Fund(s) – accounts for revenues from the TIF district property and sales tax and various other revenue sources. Appropriations are for expenditures and debt service related to the city’s capital projects program.

Capital Project Funds

The Capital Projects Funds account for all resources used for the acquisition and/or construction of capital equipment and facilities by the City except those financed by Special Assessment, Enterprise and Internal Service Funds. The city has the following Capital Project Funds:

Capital Projects Fund(s) – accounts for capital projects that are large and have multi-year completion dates.

Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and the internal service funds. The city currently only utilizes enterprise funds.

Enterprise Funds

Water and Sewer Maintenance Funds are used to account for the acquisition, operation and maintenance of city-owned water and sewer facilities and services, which are normally self-supported by user charges. The operation of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

Water and Sewer Fund – accounts for the revenues and expenditures needed to provide water and sewer service to the Branson community and surrounding area. This budget proposes significant additions and improvements to the infrastructure of these systems. This budget proposes rate increases for services provided by the fund, due to inflationary factors.

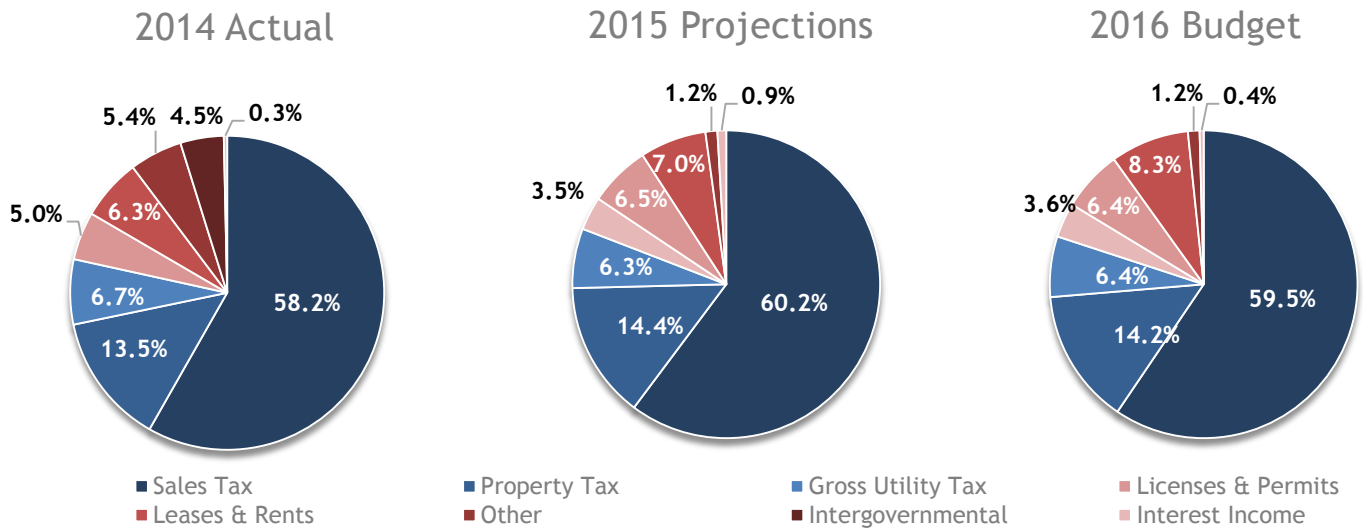
Capital Project Fund(s) – accounts for capital projects funded by tourism tax and operations that are large and have multi-year completion dates.

SOURCES OF REVENUE

In the budget process, one of the first steps is to estimate the projected revenues for the current year (in this case 2015). The projected revenues provide a more accurate value than what was previously budgeted. Due to the fluctuating economy, the city has estimated revenue growth at a modest 1% increase. Taxes make up the largest portion of the city's revenue, followed by Leases & Rents which include leased property on West 76 Country Boulevard, telecommunication locations on city property and other properties located throughout the city. Licenses & Permits include fees charged for business and liquor licensing, as well as various permits required by the city (building, planning & zoning, etc.) Intergovernmental revenues include any amounts of money the city receives from other governmental entities, such as grants or monies from intergovernmental agreements. The "other" category includes administrative fees and may include one-time amounts.

The charts on the following page show the trend of how the city has and will finance General Fund operations:

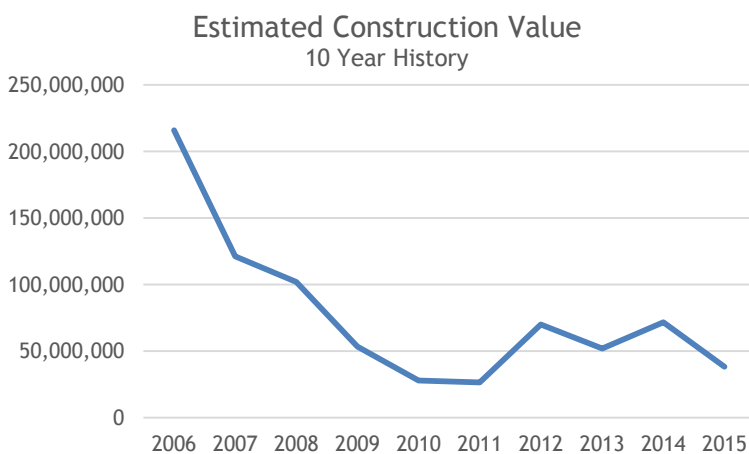
City of Branson Revenue Sources



CONSTRUCTION GROWTH

Building Permits

The city experienced dramatic growth in tourism and related construction starting in 1990. Then, in 2005-2016, the city experienced a surge in building permits as areas such as the Branson Landing and Branson Hills began to develop. Construction values fell drastically in the following years, until 2012 in which the city experienced a surge that was partly due to reconstruction after a tornado in February 2012. In 2013, the value again decreased to \$51,898,339, 2014 saw an increase to \$71,602,406 that surpassed 2012 numbers. Value again decreased in 2015, as estimated value fell to \$38,115,197.



Significant tourist-related construction projects have also occurred in unincorporated portions of the county during the same period. The growth in tourism and related constructions has greatly increased the tax revenues of the city, particularly sales tax revenues. However, tourism growth has also placed significant strain on the city's infrastructure. This pressure has caused the city to take steps to provide infrastructure improvements necessary to accommodate growth.

TAXES

Corporate Income Taxes

Since 1993, the income tax rate for corporations is 6.25% applied to Missouri taxable income. In addition, Missouri allows 50% of federal income tax payments to be deducted before computing taxable income. Using this deduction, a corporation with a taxable income of \$1 million would have a Missouri effective tax rate of only 5.2%.

For corporations conducting business both inside and outside of Missouri, only income earned in Missouri is taxed. Two allocation options are offered for calculating this income: (1) a single-factor formula based on sales, or (2) a three-factor formula based on property, payroll and sales. Missouri is the only state that permits companies to choose the formula that results in the lesser corporate income tax liability. Additionally, Missouri has not adopted a unitary tax assessment in computing corporate tax liability.

In April 2011, Missouri Governor Jay Nixon signed legislation that will eliminate the Missouri Corporate Franchise Tax by 2016. Read more on the Governor's website.

General Sales, Transportation and Tourism Taxes

The City of Branson has a general sales tax of 1% and a transportation tax of .5% on retail sales. In addition, the city collects a tourism tax on tourism-related businesses of 4% on hotels, motels & amusements and .5% on dining and restaurants. Three of Branson's major shopping areas, Branson Landing, Branson Hills and Historic Downtown have community improvement district (CID) sales taxes. Provided below is a chart of the different districts and their total tax, including state, county and city taxes.

The 1% general sales tax goes into our General Fund and is available to fund all city programs and services.

The transportation sales tax of .5% was adopted in August of 1991 for the purpose of making transportation and street improvements, and paying debt service concerning these projects. This tax officially took effect October 1, 1991. In 2005, voters approved the extension of the transportation sales tax another 20 years, which started in October 2005.

In 1993, voters of Branson approved a tourism tax to be levied on hotel, motel and ticketed events at the rate of 2% and tax at the rate of .5% on food and drink. The 2% was increased to 4% and took effect in April of 1996, but on May 1997, the Missouri Supreme Court declared the tourism tax unconstitutional. In September 1997, the state adopted new tourism Tax legislation, which was then put before the voters in November 1997 and effectively reinstate the tourism tax.

See the next page for a table showing the city's tax rate districts and 10 year tourism growth history.

Tax District	Branson Landing	Branson Hills	Historic Downtown	Branson (proper)
General Retail Sales	9.60%	9.10%	9.60%	8.60%
Tourism Sales (accommodations, lodging and entertainment)	12.60%	12.10%	12.60%	11.60%
Food & Beverage Sales (retail)	9.975%	9.475%	9.975%	8.975%



Assessed Valuation

The following table is to show the changes to property values over the past 10 years:

<i>Year</i>	<i>Real Estate</i>	<i>Utilities</i>	<i>Personal Property</i>	<i>Total Assessed</i>
2006	330,667,950	4,172,582	43,470,517	378,311,049
2007	340,976,728	-	49,329,969	390,306,697
2008	422,000,970	2,586,522	55,904,006	480,491,498
2009	420,847,761	2,938,142	57,999,090	481,784,993
2010	426,450,398	1,267,917	55,558,364	483,276,679
2011	418,455,638	689,569	53,883,284	473,028,491
2012	422,719,961	1,672,501	47,667,301	472,059,763
2013	408,047,292	1,659,976	49,065,333	458,772,601
2014	408,376,165	866,514	48,177,827	457,420,506
2015	395,426,871	765,076	49,129,017	445,320,964

Property Taxes

Commercial and Industrial Real Property is assessed at 32% of fair market value. Commercial property additionally has a 15% surcharge.

Residential Property is assessed at 19% of fair market value.

Agricultural Property is assessed at 12% of fair market value.

Taney County tax levies per hundred dollars on total assessed valuation.

<i>Entity</i>	<i>Rate</i>
<i>Taney County</i>	0.0000
<i>Ozarks Community Technical College</i>	0.1494
<i>Branson R-4 Schools</i>	4.2222
<i>Taney County Health</i>	0.1404
<i>Taney County Handicapped</i>	0.0931
<i>Senior Citizens Service Fund</i>	0.0500
<i>City of Branson</i>	0.5942
<i>State of Missouri</i>	0.0300
<i>Total</i>	5.2793

Residential example: \$200,000 home x 19% = \$38,000 assessed value, divided by 100 = \$380 x 5.2793 (total mill levy) = \$2,006.13 total property tax within the City of Branson.

PRIORITY BASED BUDGETING

The Finance and Administration Departments began implementation of priority based budgeting beginning in Fiscal Year 2014, however, the 2016 Annual Operating Budget is the first budget to fully implement the principals of priority based budgeting. Nine **Community Results** and one **Governance Result** were identified and defined through a collaboration of the Board of Alderman, City staff and the community. The following results directly relate to the city's comprehensive Community Plan:

Community Character

Community Needs: Arts, Culture & Education

Community Needs: Safety, Health & Socio-Economic

Economic Development

Infrastructure & Environment

Land Use

Parks, Open Space & Recreation

Tourism

Transportation

Good Governance

WHAT IS PRIORITY BASED BUDGETING?

Priority Based Budgeting is a relatively new approach to local government financial management which emphasizes strategic planning to accomplish the goals and objectives identified by city leaders and members of the community. Many benefits have been achieved in communities that have adopted this style of budgeting, such as: increased transparency, increased community involvement and more accountability. While this process is being adopted by local governments across the nation, the City of Branson is the first organization in the state of Missouri to implement this process. The city has chosen a multi-year implementation process with the 2016 Annual Operating Budget being the first, fully-implemented year.

A list of programs & services that the city offers was compiled by staff. The programs and services were then evaluated and ranked based on their effectiveness of achieving the community and governance results. Programs that achieved more than one result were ranked higher than those that achieved one or none. The purpose of this practice is to create a budget that more directly focuses on the programs and services that benefit the community.

The following pages outline the 10 results and the ways the city is working to achieve those results in the 2016 budget. A complete list of definitions for the Community & Governance Results can be found beginning on page 112.



COMMUNITY CHARACTER

1 DOWNTOWN REVITALIZATION

Create more opportunities
for outdoor dining

Enhance festival and
gathering spaces

Improve and add public
restrooms

Find ways to make Main
Street more pedestrian
friendly

Enhance gateways into
downtown

Increase economic viability

2 SPIRIT OF 76

Create a pedestrian-
friendly and interactive
experience along 76
Country Boulevard

Enhance the 76 corridor
with a cohesive, attractive
& distinguishing
landscape

Create a distinguishing
landscape identifying
elements that project
community values

3 NEIGHBORHOOD GRANTS

The amount budgeted
for neighborhood
grants increased to
\$10,000 for the 2016
budget

2016 budgeted
amount is double the
2015 budgeted
amount

The city strives to
encourage community
character and
beautification of our
neighborhoods

PARKS, OPEN SPACE & RECREATION

NEW Maintenance Worker I position to promote visual attractiveness, increase trail maintenance and provide additional staffing for tournament growth.

Restructuring staffing within Parks Department to create a new position of Community Center and Special Events Coordinator to better meet the needs of seniors in our area.

Continue to connect community destinations and provide safe, alternative travel options for pedestrians and cyclists. FY2016 budget for trail expansion is \$65,000.

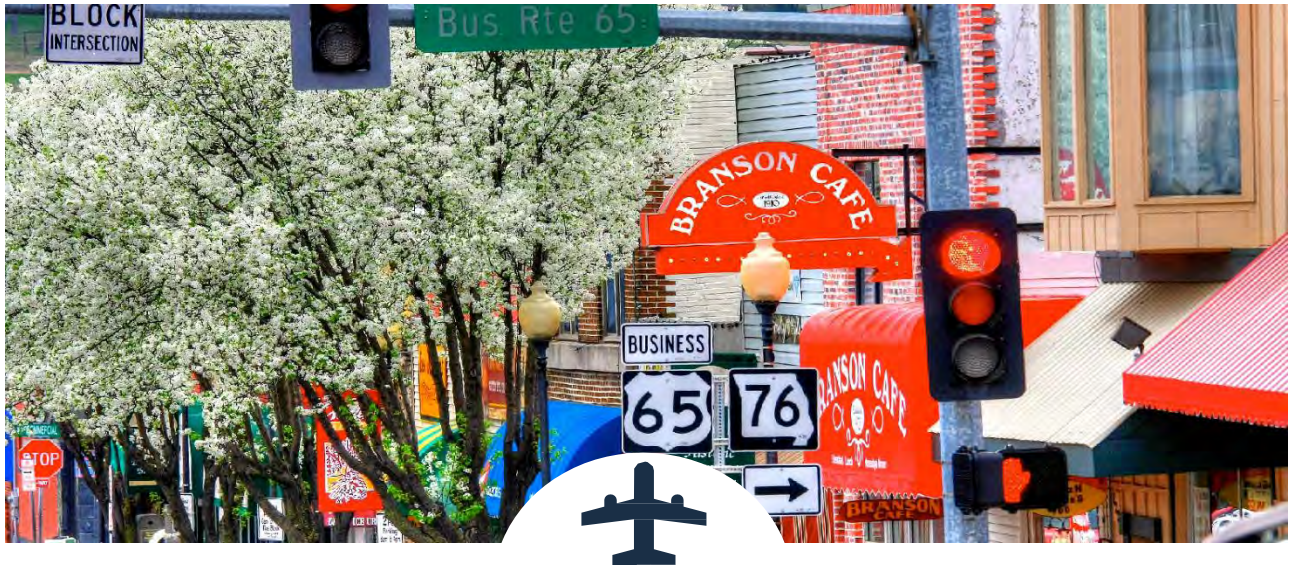
Continue to invest in the maintenance of public parks: ball fields, tennis courts & park facilities.





LAND USE

The City will continue to encourage redevelopment and building re-use opportunities that will increase economic activity. Several redevelopment opportunities exist and will be underway in 2016. Redevelopment will continue along Highway 76 and the Downtown areas as streetscape projects are underway and completed.

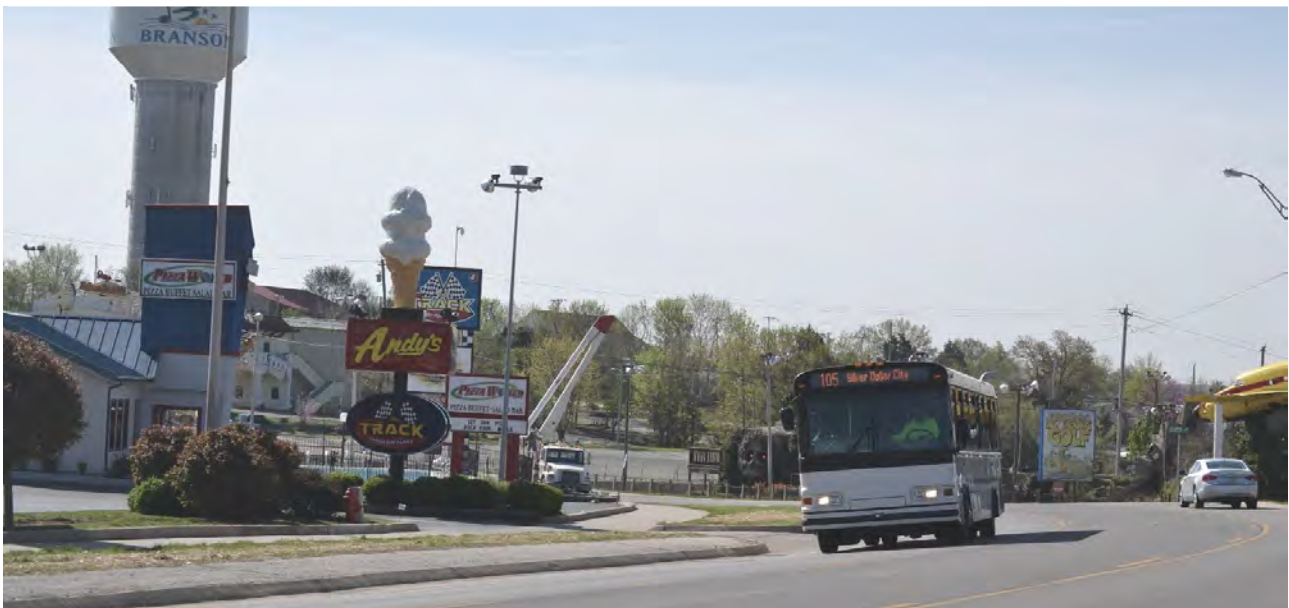


Transportation

The city will begin Phase 1 of the Highway 76 Complete Streets Project in 2016.

Though the project will be completed over a multi-year period, the ultimate benefit to the City will be a complete streets project that will make the City more pedestrian friendly, improve traffic flow and provide a source of public transportation.

Continued support of the operations at M. Graham Clark Airport.





COMMUNITY NEEDS: ARTS, CULTURE & EDUCATION

New position in Parks Department for Community & Special Events Coordinator

Continued partnership with Branson Schools offering two school resource officers

The Police Department offers an active shooter drill for the Branson School District

New position in Administration for Communication Specialist





COMMUNITY NEEDS: SAFETY, HEALTH & SOCIO-ECONOMIC

BPD strives to focus on community policing through educating problem solvers at the street level – 2 NEW police positions to assist in promoting better hotel/motel relations

The Fire Department will replace a 21-year-old fire engine in 2016. This commitment to safety provides a safe & reliable fire apparatus to respond not only to fires, but is also designed & equipped to respond to medical emergencies, vehicle accidents & other technical rescues

In 2016, PBB will support a program to replace 1/3 of firefighter bunker gear each year, reducing the risk of our firefighters being exposed to harmful products of combustion & focuses on their health & wellness





ECONOMIC DEVELOPMENT

CONTINUE PARTNERSHIPS WITH
BLACC/CVB & TANEY COUNTY
PARTNERSHIP TO PROMOTE
DEVELOPMENT WITHIN THE CITY

**Define the appropriate tax incentives that will encourage the
desired development to occur in specific, identified locations**

**Support the healthcare industry and explore medical tourism as a
community economic engine**

**Coordinate land use policies with economic development plans to
ensure there is alignment in the inventory of parcels that are best
suited for redevelopment and new development**



INFRASTRUCTURE & ENVIRONMENT

DOWNTOWN REVITALIZATION

Although the sewer infrastructure is in good shape, extensive relaying of the water lines is necessary. Several sewer extensions are also to be completed in 2015 to 2016

76 COMPLETE STREETS

Moving toward financing water mains

Burying power lines

REST OF BRANSON

The Utilities Department is continuing to replace water meters throughout the city

Second phase of the water main addition through Branson North subdivision

Sewer extension to Whisper Cove (extending from Fall Creek Valley to Highway 265)

SUSTAINABILITY

Addition of part-time recycle center employee to better manage the six day drop-off availability for our citizens

MS4

Addition of a MS4 Coordinator/Storm Water Technician to help the city comply with new EPA regulations concerning storm water runoff



Good Governance

The City will continue utilization of the PBB process and financial tools

The Finance and Administration Departments have worked to develop a budget, with support of all city departments, focused on supporting the operational needs of the city not just for the upcoming budget year, but establishing budget projections for the next 20 years

Code Book revisions will be put into place for 2016

City leadership will continue to seek citizen input on the Spirit of 76 and Downtown Streetscape projects

Increase the amount of state and federal grants the city receives through increased awareness and additional training

The Finance Department will strive to implement an Internal Control Manual to mitigate possible risks

Continue to reduce Convention Center expenditures and carbon footprint

Continue to achieve a clean audit rating



TOURISM

The city will continue to encourage the renewal and modernization of theaters and other attractions to provide unique, quality and engaging experiences

Support entertainment that meets the community's goals and core values as stated in the Community Plan 2030 and the Ozark Mountain Legacy





The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

FINANCIAL POLICIES AND PRACTICES

Policies

The fiscal policies of the City of Branson have a specific objective designed to ensure the continued fiscal health of the City. These objectives are:

- To provide both short term and long term future financial stability by ensuring adequate funding for providing services needed by the community;
- To protect the Board of Aldermen's policy-making ability by ensuring that important policy decisions are not dictated by financial problems or emergencies to prevent financial difficulties in the future;
- To provide sound principles to guide the decisions of the Board of Aldermen and management;
- To employ revenue policies which prevent undue or unbalanced reliance on certain revenues, distribute the cost of municipal services fairly and provide adequate funding to operate desired programs;
- To provide essential public facilities and prevent deterioration of the City's public facilities and infrastructure;
- To protect and enhance the City's credit rating and prevent default on any municipal debt;
- To create a document staff and Board members can refer to during financial planning, budget preparation and other financial management issues; and
- To ensure legal compliance with the budget through systems of internal control.

Budget and Finance Committee

Changes to the City's financial policies are first reviewed by the Budget and Finance Committee prior to review and approval by the Board of Aldermen. The committee is established in the City's Code of Ordinance and members include the Mayor, City Administrator and two members of the Board of aldermen. Additionally, the Mayor and Board may appoint two citizen members annually. Duties assigned to the Budget and Finance Committee are to review and recommend the operations budget to the Board, review the city's purchasing and accounting procedures and recommend changes as needed and to review and recommend procedures necessary to ensure the financial health of the city.

The committee may also assume other responsibilities as assigned by the Board of Aldermen. Examples of duties that have been specifically assigned include:

- Reviews and approves financial and investment policies;
- Reviews budget adjustments;
- Reviews revenue contracts with values over \$5,000;
- Reviews and approves expenditures over \$50,000;
- Reviews the city's monthly financial & tax reports.

Budget

The city currently uses a line-item budgeting method. Departments are to review their expenses and estimate next years' revenues and expenses by considering previous year projects that are finished, upcoming projects and market adjustments. Particular emphasis is placed on meeting the city's goals as part of priority based budgeting; as departments are making budget requests prior to the preliminary budget, the department ensures that the request will meet the goals that have been set for the city.

Based on these factors, the preliminary budget is put together balancing revenues and expenditures and presented at a special budget meeting for a question and answer session. The final budget is then drafted with the changes recommended from the responses received at the special budget meeting, as well as adding capital while maintaining at least a 20% reserve as required by city ordinance. The final budget is reviewed by the Budget and Finance Committee prior to presentation to the Board of Aldermen for approval.

Accounting

The city uses a modified accrual accounting method. Modified accrual is a combination of cash basis and full accrual basis. Revenues are recognized when they are both measurable and available and expenditures are recognized when the liabilities are incurred.

Payroll

The City of Branson utilizes a bi-weekly payment method. Promotions are based on a merit/step system. We offer a generous benefit package to our employees including a pension retirement through Missouri Local government Employees Retirement System (LAGERS).

FY2017 Anticipated

Budget Calendar

Jul 15	Budget documents and instructions distributed to departments
Jul 15 to Aug 16	Internal department meetings conducted to analyze and prepare budget goals and departmental requests including capital requests
Aug 8	All departments submit Personnel Requests
	FY2016 Projections for the entire year entered into the budget module
Aug 8 to Aug 13	Estimates of 2016 actual and 2016 estimated payroll costs, non-departmental items and revenue estimates prepared
Aug 11	Review of Personnel Requests
Aug 17	Departmental and capital requests for FY2017 are submitted Preliminary review of budgets Consolidation of budget requests & finalizes revenue estimates is prepared
Aug 24	Discussion of capital requests with departments
Sep 6 to Sep 16	Administrative review of revenue estimates and budget document prior to submission to Finance Committee.
Sep 16	FY 2017 Insurance Rates, Health & Wellness Incentives submitted to Finance Department
Sep 22	Finance Committee reviews proposed budget
Oct 4*	Budget Workshop
Oct	Final Amendments based on budget workshop
Oct 27	Amended budget document submitted to Board of Aldermen
	Notice of public hearing published
Nov 8	First reading at a regularly scheduled Board of Aldermen meeting
Nov 22	Budget Adopted
Jan 1	Budget goes into effect
Jan 31	Official document distributed

** Date subject to change*

Investments

The primary objectives, in priority order, of the city's investment activities encompass safety, liquidity and yield. Investments are undertaken in a competitive manner and are subject to restrictions imposed by the Constitution and laws of the State of Missouri, city ordinance and documents authorizing the issuance of bonds, notes or other obligations. The city may invest monies in:

- Obligations of the State of Missouri
- United States Treasury Securities
- United States Government Instrumentality Obligations
- Forward Delivery Agreements
- Repurchase Agreements
- Collateralized Public Deposits

Purchasing

The city seeks the best service level at the least amount of cost through City workforce, private sector contracts or Not-for-Profit (NFP) contracts. Contracts for private sector services will include a formal process that insures a level playing field for the private sector to submit competitive bids. Evaluating the need for NFP contracts will include how well they complement or extend current city services and how well they fill an under-met priority or community need that is not otherwise being met. Any contracts with NFP will include: specific services to be provided; number of volunteer hours; community financial support; and the requirement of annual financial services and accomplishments report. The city has an application process for non-profits seeking funding. During years when funds are available, funds will be awarded based on established criteria and subject to appropriation in annual budget.

Capital Improvement Program

The demand for services and the cost of building and maintaining the city's infrastructure continues to increase. No city can afford to accomplish every project or meet every service demand. Therefore, a methodology must be employed that provides a realistic projection of community needs, the meeting of those needs and a framework to support Board of Aldermen prioritization of those needs. That is the broad purpose of the Capital Improvement Program (CIP).

The CIP includes the scheduling of public improvements for the community over a five-year period and takes into account the community's financial capabilities as well as its goals and priorities. A "capital improvement" is defined as any major non-recurring expenditure for physical facilities of government. Typical expenditures are the cost of land acquisition or interest in land, construction of roads, utilities and parks. Vehicles and equipment are covered separately under an equipment schedule, but still under the CIP.

CIP Development Process

- Compile and prioritize projects. Staff will consolidate and prioritize recommended projects into the proposed Capital Improvements Plan.
- Devise proposed funding sources for proposed projects. Recommended funding sources will be clearly stated for each project.
- Project and analyze total debt service related to the total debt of the city.
- A debt study will be provided summarizing the combined impact of all the existing and proposed debt.
- Prepare a five (5) year forecast of all approved requests.

On an annual basis, the Capital Improvement Committee will evaluate the proposed CIP and decide and recommend to the Board of Aldermen on the following:

- Project prioritization
- Funding Source Acceptability
- Acceptable Financial Impact on Tax Levy, Total Debt and Utility Rate Levels.

The 2016 – 2020 Capital Improvement Program schedules which were prepared by the Finance and Engineering Departments can be found in the Five Year Capital Budget section on page 90.

LONG-TERM INDEBTEDNESS

The use of borrowing and debt is an important and flexible revenue source available to the city. Debt is a mechanism which allows capital improvements to proceed when needed, in advance of when it would otherwise be possible. It can reduce long-term costs due to inflation, prevent lost opportunities and equalize the costs of improvements to present and future constituencies.

Debt management is an integral part of the financial management of the city. Adequate resources must be provided for the repayment of debt and the level of debt incurred by the city must be effectively controlled to amounts that are manageable and within levels that will maintain or enhance the city's credit rating. A goal of debt management is to stabilize the overall debt burden and future tax levy requirements to ensure that issued debt can be repaid and prevent default on any municipal debt. A debt level which is too high places a financial burden on taxpayers and create problems for the community's economy as a whole.

The following is a schedule of revenue and special obligation bonds outstanding as of December 31, 2014. The City of Branson has issued insured Revenue Bonds securing a rating of AAA for each issue. In 2003, the city issued uninsured Annual Appropriation Revenue Bonds through the Missouri Development Finance Board (MDFB), securing a rating of BBB+ and Baa1 from Standard and Poor and Moody's rating agencies. In 2004, the city issued UNINSURED Annual Appropriation Revenue bonds through the MDFB and secured a rating of BBB+ and Baa1 from Standard & Poor and Moody's rating agencies. In 2005, the city issued \$80,000,000 in Annual Appropriation Revenue Bonds to complete the downtown renovation project. The city again secured a rating of BBB_ and Baa1 from Standard & Poor and Moody's, In 2007, the city issued tax refunding revenue bonds to advance refund

\$1,600,000 of outstanding tourism tax revenue bonds. The net proceeds were deposited in a trust with an escrow agent to provide for all future debt service payments on the refunded portion of the bonds. As a result, the refunded portion of the 1998B Bonds is considered defeased and the related liability for these bonds has been removed from the long-term debt. In 2010, the city issued revenue bonds to refund \$7,790,000 of outstanding tourism tax revenue bonds. Also in 2010, the city issued tax revenue bonds to upgrade the Compton Wastewater Treatment Plant and the Lift Station #40. In 2011, the city issued an advanced refunding on the 2003A for the remaining balance of \$37,925,000. In 2012, the city secured another refunding of the MDFB 2004A bond on the balance of \$33,450,000.

BOND ISSUES	Balance December 31, 2015
1995A Issue	\$2,350,000
2007 Issue	1,840,000
2010A Issue	5,250,000
2010B Issue	7,140,000
Total	16,580,000
 MDFB 2005A Issue	 8,565,000
MDFB 2011A Issue	32,605,000
MDFB 2012A Issue	28,370,000
MDFB 2015A Issue	62,020,000
Total	131,560,000
 IDA 2005A BRANSON HILLS	 13,365,000
IDA 2005A BRANSON LANDING	14,800,000
IDA 2005B	1,889,338
IDA 2006A BRANSON SHOPPES	30,600,000
IDA 2006B	8,120,852
IDA 2007A BRANSON HILLS	3,385,000
Total	72,160,190
 Grand Total	 \$220,300,190

LONG-TERM FINANCIAL PLANNING

The City of Branson utilizes a five-year capital improvement program (see further explanation in Financial Policies and Practices section). Projects are scheduled over a number of years and are financed on a pay-as-you-go basis as funds become available. The exception to this rule was the redevelopment of the Taneycomo Lakefront and construction of the Branson Convention Center in the downtown district. This project, including all infrastructure, convention center and other public improvements has been financed through a series of bond issues secured with

the city's annual appropriation pledge and tax increment financing. In addition to the \$40,000,000 bond issue of 2004, the city issued \$80,000,000 in TIF bonds in 2005 to complete the project. These projects will be supported by local property taxes, economic activity taxes and state sales taxes within the district. The city always looks for creative funding solutions such as cost sharing with other governmental agencies, public-private cooperative efforts and any other source of funding for projects that become available.

The city uses funding from the Tourism Tax and the Transportation Tax, net of debt service, to finance needed infrastructure extensions and improvements. The city has participated with Taney County in the extension of sewer services throughout the Fall Creek Basin and into the Bee Creek area. These projects have been financed through the county ½ cent sewer tax, state and federal grants and the Department of Natural Resources loans.



BRANSON CONVENTION CENTER

Currently, the city is working on two major projects that are going to be financed by the Tourism Fund. Both projects are geared to revamp aging tourism areas. Improvements planned for the Downtown Branson Streetscape project including improving areas the areas' aging infrastructure, analyzing ways to improve parking needs, simplifying signage. Construction on the Downtown Streetscape project began in late 2014 and will continue for several phases over the next several years. Items on the Highway 76 Complete Streets project, or "Spirit of 76", agenda include updating infrastructure, improving sidewalks and simplifying signs. An early 2016 start date is anticipated for the Spirit of 76 project.

Other future projects including increasing our sports market and diversifying employment opportunities for year-round employment.

RISK MANAGEMENT

The City of Branson is exposed to various risks of loss – those related to legal matters; for the theft, damage or destruction of assets; for errors and omissions; through injuries to employees, through employees' health and life; and natural disasters. The city mitigates much of these risks through the purchase of various insurance policies. However, the Board has chosen to go the extra step of tasking administration to identify potential risks through a risk Management team, which is also tasked with developing policies, procedures and training to help prevent potential loss from occurring. The city maintains all general liability insurance coverage with insurance provided through Arthur J. Gallagher & Co.

EXPENDITURE SUMMARY BY FUND & OBJECT

Operating - General Fund Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$9,909,536	\$10,536,650	\$10,491,301	\$11,397,233
Contractual Services	4,733,266	3,631,834	3,652,364	3,838,948
Commodities	385,748	491,413	521,711	467,097
Capital Expenditures	789,990	857,085	861,369	690,500
Debt Expenditures	129,164	133,611	133,612	62,838
Total General Fund	\$15,947,704	\$15,650,593	\$15,660,357	\$16,456,616

Transportation Fund Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$1,012,880	\$1,170,803	\$1,139,595	\$1,352,111
Contractual Services	1,472,176	2,388,282	2,388,144	2,329,067
Commodities	622,467	655,766	705,634	723,850
Capital Expenditures	184,328	288,000	231,411	344,500
Total Transportation Fund	\$3,291,851	\$4,502,851	\$4,464,784	\$4,749,528

Parks & Rec Fund Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$1,292,797	\$1,365,438	\$1,325,552	\$1,400,765
Contractual Services	589,658	653,059	641,592	684,470
Commodities	237,090	279,937	284,564	285,125
Capital Expenditures	26,606	0	0	101,000
Total Parks & Rec Fund	\$2,146,151	\$2,298,434	\$2,251,708	\$2,471,360

Operating - Water & Sewer Fund Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$2,932,441	\$3,079,491	\$3,115,687	\$3,244,256
Contractual Services	2,605,823	2,879,045	2,878,301	3,285,927
Commodities	753,932	754,125	716,878	752,620
Depreciation	4,403,472	4,846,949	4,676,050	4,722,811
Capital Expenditures	266,457	346,000	346,000	463,000
Debt Expenditures	17	0	0	0
Total Water & Sewer Fund	\$10,962,142	\$11,905,610	\$11,732,916	\$12,468,614

	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Operating - Convention Center	\$4,854,284	\$4,867,841	\$4,243,524	\$4,529,905
Operating - Debt Service Fund	16,366,171	16,118,081	16,565,716	16,348,144
Operating - Tourism	6,752,367	6,872,908	7,848,043	7,573,095
Capital - Capital (incl. W&S)	3,496,801	12,592,500	9,104,282	19,587,972
Total Budget	\$63,817,471	\$74,808,818	\$71,871,330	\$84,185,234

DEPARTMENTAL INFORMATION

Departmental Purpose, Mission Statements and Performance Measures:

This section of the document, beginning on the next page, contains information for each department as follows:

- The department's Personnel Services Summary showing the number of approved, full-time equivalents by division for the past five years.
- The department's description.
- The department's mission statement.
- The department's individual 2015 Strategic Accomplishments and 2015 Strategic Goals.
- Expenditures and appropriations for the fiscal years 2014-2016 per department.

In the document, you may notice the terms: Appropriation, General Fund, Reserves, Resources and Transfers.

- General Fund
 - Is the city's primary operating fund and accounts for all financial resources of the general government.
 - Does not include any designated sales taxes.
- Reserves:
 - Reflects the balancing of available resources with appropriations;
 - Can be either positive or negative amounts;
 - Can result from a number of items, which reflect:
 - Budget to Actual variances;
 - Resources received from the issuance of debt;
 - Restriction of resources for future allocations.
- Resources:
 - Total dollars available for appropriation, including estimated revenues, transfers and beginning fund balance.
- Transfers:
 - Money moved between funds and can be either:
 - Operating, to cover normal operating items, such as matching requirements for grant awards; or
 - Debt Service, to cover the debt requirements outlined in this document.

FIVE YEAR PERSONNEL SUMMARY

MAYOR & BOARD

Position & Title	Type	2012	2013	2014	2015	2016
Mayor		1	1	1	1	1
Board		6	6	6	6	6
Total		7	7	7	7	7

CITY ADMINISTRATION

Position & Title	Type	2012	2013	2014	2015	2016
City Administrator	Full Time	1	1	1	1	1
Assistant City Administrator	Full Time	0	0	0	0	0
Communications Manager	Full Time	0	0	0	0	1
Assistant to City Administrator	Full Time	1	1	1	1	1
Office Assistant II	Full Time	1	1	1	1	1
Total		3	3	3	3	4

CITY CLERK

Position & Title	Type	2012	2013	2014	2015	2016
City Clerk	Full Time	1	1	1	1	1
Deputy City Clerk	Full Time	1	1	1	1	1
Office Assistant II	Full Time	1	1	1	0	1
Office Assistant III	Full Time	0	0	0	1	0
Document Management Technician	Full Time	1	1	1	1	1
Office Clerk	Full Time	0	0	0	0	0
Total Clerk		4	4	4	4	4

MUNICIPAL COURT

Position & Title	Type	2012	2013	2014	2015	2016
Deputy Court Administrator	Full Time	1	1	1	1	1
Court Specialist	Full Time	3	3	3	3	3
Total Court		4	4	4	4	4

LEGAL

Position & Title	Type	2012	2013	2014	2015	2016
Acting City Attorney	Full Time	1	1	1	1	1
City Attorney	Full Time	0	0	0	0	0
Associate City Attorney	Full Time	0	0	0	0	1
Compliance Specialist	Full Time	0	1	1	1	0
Office Assistant II	Full Time	1	0	0	0	1
Office Assistant III	Full Time	0	0	0	0	0
Total Legal		2	2	2	2	3

Personnel Summary - Continued

ECONOMIC DEVELOPMENT

Position & Title	Type	2012	2013	2014	2015	2016
Economic Development Director	Full Time	1	1	1	1	0
Total		1	1	1	1	0

ENGINEERING/PUBLIC WORKS

Position & Title	Type	2012	2013	2014	2015	2016
City Engineer	Full Time	1	1	1	1	1
Assistant City Engineer	Full Time	1	1	1	1	1
Office Specialist I	Full Time	1	1	0	0	0
Office Specialist II	Full Time	0	0	1	1	0
Office Assistant II	Full Time	1	1	0	1	1
GIS Coordinator	Full Time	1	1	1	1	1
GIS Technician	Full Time	1	1	1	1	1
Engineering Project Manager	Full Time	2	2	2	2	2
Assistant Public Works Director	Full Time	1	1	1	1	1
Supervisor II	Full Time	1	1	1	1	1
Heavy Equipment Operator	Full Time	3	3	3	3	3
Maintenance Worker I	Full Time	3	3	3	2	4
Streets Maintenance Worker	Full Time	2	4	4	5	5
City Hall Custodian	Full Time	1	1	1	1	1
Utility Worker I	Full Time	2	2	2	2	2
Garage/Service Center Supervisor	Full Time	0	1	1	1	1
Master Mechanic	Full Time	2	2	2	2	2
Mechanic Assistant	Full Time	1	1	1	1	1
Sign Shop Supervisor	Full Time	1	1	1	1	1
Sign Shop Technician	Full Time	1	1	1	1	1
Office Assistant II - Sign Shop	Full Time	0	0	0	0	1
Office Assistant III	Full Time	2	1	2	2	2
Environmental Specialist	Full Time	1	1	1	1	1
MS4 Coordinator	Full Time	0	0	0	0	1
Recycling Center Supervisor	Full Time	1	1	1	1	1
Maintenance Worker I Recycling	Part Time	0	0	0	0	1
Seasonal Laborer	Seasonal	6	6	6	6	6
Intern	Seasonal	2	2	2	3	3
Total		38	40	40	42	46

Personnel Summary - Continued

FINANCE

Position & Title	Type	2012	2013	2014	2015	2016
Finance Director	Full Time	1	1	1	1	1
Assistant Finance Director	Full Time	0	0	0	0	1
Senior Accountant	Full Time	1	1	1	1	0
Accountant II	Full Time	0	1	1	1	2
Accountant I	Full Time	0	1	1	1	1
Financial Analyst	Full Time	0	0	0	0	1
Purchasing Agent	Full Time	1	1	1	1	1
Accounting Specialist	Full Time	2	1	1	1	0
Utility Accountant	Full Time	0	0	0	0	1
Accounting Clerk	Full Time	3	3	3	3	2
Office Assistant II	Full Time	0	1	1	0	0
Supervisor II	Full Time	1	1	1	1	0
Licensing Officer	Part Time	0	0	0	0	1
Office Assistant II	Part Time	0	0	2	2	2
Utility Clerk	Part Time	0	0	2	1	1
Office Assistant (Biosolids)	Part Time	0	0	0	1	1
Total		9	11	13	14	15

FIRE

Position & Title	Type	2012	2013	2014	2015	2016
Fire Chief	Full Time	1	1	1	1	1
Division Chief/Operations	Full Time	1	1	1	1	1
Division Chief/Technical Services	Full Time	1	1	1	1	1
Fire Training Officer	Full Time	1	1	1	1	2
Office Assistant III	Full Time	1	1	1	1	1
Office Assistant II	Full Time	1	1	1	1	1
Captain	Full Time	9	9	9	9	9
Fire Marshal	Full Time	1	1	1	1	1
Engineer	Full Time	9	9	9	9	9
Fire Fighter	Full Time	15	15	15	15	15
Volunteer Firefighter	Part Time	20	20	20	15	10
Total		60	60	60	55	51

HUMAN RESOURCES

Position & Title	Type	2012	2013	2014	2015	2016
Human Resources Director	Full Time	1	1	1	1	1
Human Resources Assistant Director	Full time	0	0	0	0	1

Personnel Summary - Continued

Human Resources Manager	Full Time	0	0	1	1	0
Risk Management Coordinator	Full Time	0	0	0	0	1
Human Resources Generalist	Full Time	0	0	0	0	1
Human Resources Specialist II	Full Time	1	1	1	1	0
Human Resources Specialist I	Full Time	1	1	0	1	0
Human Resources Assistant	Full Time	0	0	1	0	1
Office Specialist	Full Time	1	1	0	0	0
Total		4	4	4	4	5

INFORMATION TECHNOLOGY

Position & Title	Type	2012	2013	2014	2015	2016
Information Technology Director	Full Time	0	0	0	0	1
Interim Information Technology Director	Full Time	1	1	1	1	0
Senior System Network Tech & Webmaster	Full Time	1	0	0	0	0
Systems Network Technician	Full Time	2	1	0	0	0
IT Technician II	Full Time	0	0	1	1	2
IT Technician I	Full Time	0	0	1	1	1
Office Assistant II	Full Time	1	0	0	0	0
Total		5	2	3	3	4

PARKS & RECREATION

Position & Title	Type	2012	2013	2014	2015	2016
Parks & Recreation Director	Full Time	1	1	1	1	1
Assistant Parks & Recreation Director	Full Time	1	1	1	1	1
Community Center/Spec Events	Full Time	0	0	0	0	1
Gardener	Full Time	1	1	1	1	1
Recreation Specialist II	Full Time	2	2	2	2	2
Office Assistant II	Full Time	1	1	1	1	1
Office Specialist	Full Time	1	1	1	1	1
Maintenance Worker I	Full Time	8	8	8	8	9
Supervisor II	Full Time	2	2	2	2	2
Supervisor III	Full Time	1	1	1	1	1
Community Center Aide	Part Time	3	3	3	3	3
Golf Course Attendants	Part Time	3	3	3	3	3
Campground Operator	Part Time	2	2	2	2	2
Substitute Campground Operator	Part Time	6	6	6	6	6
Office Assistant	Part Time	5	5	4	4	4
Pool Manager	Seasonal	1	1	1	1	1
Lifeguards	Seasonal	30	30	30	30	30
Swim Team Coach	Seasonal	1	1	1	1	1

Personnel Summary - Continued

Assistant Swim Team Coach	Seasonal	1	1	2	2	2
Seasonal Laborer	Seasonal	5	5	5	5	5
Concessionaires	Seasonal	30	30	30	30	30
Office Assistant	Seasonal	0	0	1	1	1
Day Camp Director	Seasonal	1	1	1	1	1
Day Camp Assistant Director	Seasonal	1	1	1	1	1
Day Camp Staff	Seasonal	16	16	16	16	16
Intern	Seasonal	2	2	2	2	2
Total		125	125	126	126	128

PLANNING & DEVELOPMENT

Position & Title	Type	2012	2013	2014	2015	2016
Planning & Development Director	Full Time	1	1	1	1	1
Senior Planner	Full Time	1	1	1	0	0
Plan Reviewer	Full Time	0	0	0	0	1
Planning Assistant	Full Time	1	2	2	2	1
Office Specialist	Full Time	1	1	1	1	1
Building Division Supervisor	Full Time	1	1	1	1	1
Building Inspector	Full Time	3	3	3	3	3
Code Enforcement Supervisor	Full Time	1	1	1	1	1
Code Enforcement Officer	Full Time	1	1	1	1	1
Office Assistant I	Full Time	0	0	0	1	0
Office Assistant II	Full Time	2	2	2	0	1
Office Assistant III	Full Time	0	0	0	1	1
Intern	Seasonal	1	0	0	0	0
Total		13	13	13	12	12

POLICE

Position & Title	Type	2012	2013	2014	2015	2016
Police Chief	Full Time	1	1	1	1	1
Assistant Chief	Full Time	1	1	1	1	1
Captain	Full Time	2	1	1	1	1
Lieutenant	Full Time	2	2	2	2	2
Sergeant	Full Time	10	10	10	9	9
Police Officer	Full Time	28	28	29	30	32
Communications Supervisor	Full Time	1	1	1	1	1
Dispatcher I	Full Time	10	11	11	11	10
Dispatcher II	Full Time	1	0	0	0	1
Office Specialist	Full Time	1	1	1	1	1
Evidence & Property Technician	Full Time	0	0	0	1	1

Personnel Summary - Continued

Parking Control Officer	Full Time	1	1	1	1	1
Office Assistant II	Full Time	2	2	2	2	2
Total		60	59	60	61	63

PUBLIC INFORMATION

Position & Title	Type	2012	2013	2014	2015	2016
Public Information Director	Full Time	0	0	0	0	0
Total		0	0	0	0	0

Utilities Department

Water & Sewer | Water Treatment

Position & Title	Type	2012	2013	2014	2015	2016
Supervisor III	Full Time	1	1	1	1	1
Plant Operator I	Full Time	7	7	7	7	7
Plant Operator II	Full Time	1	1	1	1	1
Electrician II	Full Time	1	1	1	1	1
Total Water Treatment		10	10	10	10	10

Water & Sewer | Water Distribution

Position & Title	Type	2012	2013	2014	2015	2016
Supervisor II	Full Time	0	0	0	0	1
Supervisor III	Full Time	1	1	1	1	1
Safety Specialist	Full Time	0	0	0	0	0
Equipment Operator II	Full Time	1	1	2	1	1
Maintenance Worker I	Full Time	3	4	4	4	4
Maintenance Worker II	Full Time	1	1	1	2	1
Total Water Distribution		6	7	8	8	8

Water & Sewer | Wastewater Treatment

Position & Title	Type	2012	2013	2014	2015	2016
Supervisor II	Full Time	1	1	1	1	1
Supervisor III	Full Time	1	1	1	1	1
Plant Operator I	Full Time	6	6	6	6	6
Plant Operator II	Full Time	2	2	2	3	3
Maintenance Worker I	Full Time	3	3	3	3	3
Equipment Operator II	Full Time	3	3	3	3	3
Lab Assistant II	Full Time	1	1	1	1	1
Electrician	Full Time	1	1	1	1	2
Plant Operator Trainee	Full Time	0	0	0	0	1
Total Wastewater Treatment		18	18	18	19	21

Personnel Summary - Continued

Water & Sewer | Wastewater Collection

Position & Title	Type	2012	2013	2014	2015	2016
Supervisor II	Full Time	1	1	1	1	1
Maintenance Worker I	Full Time	4	4	1	1	1
Maintenance Worker II	Full Time	1	1	1	1	1
Equipment Operator II	Full Time	0	0	2	2	2
Total Wastewater Collection		6	6	5	5	5

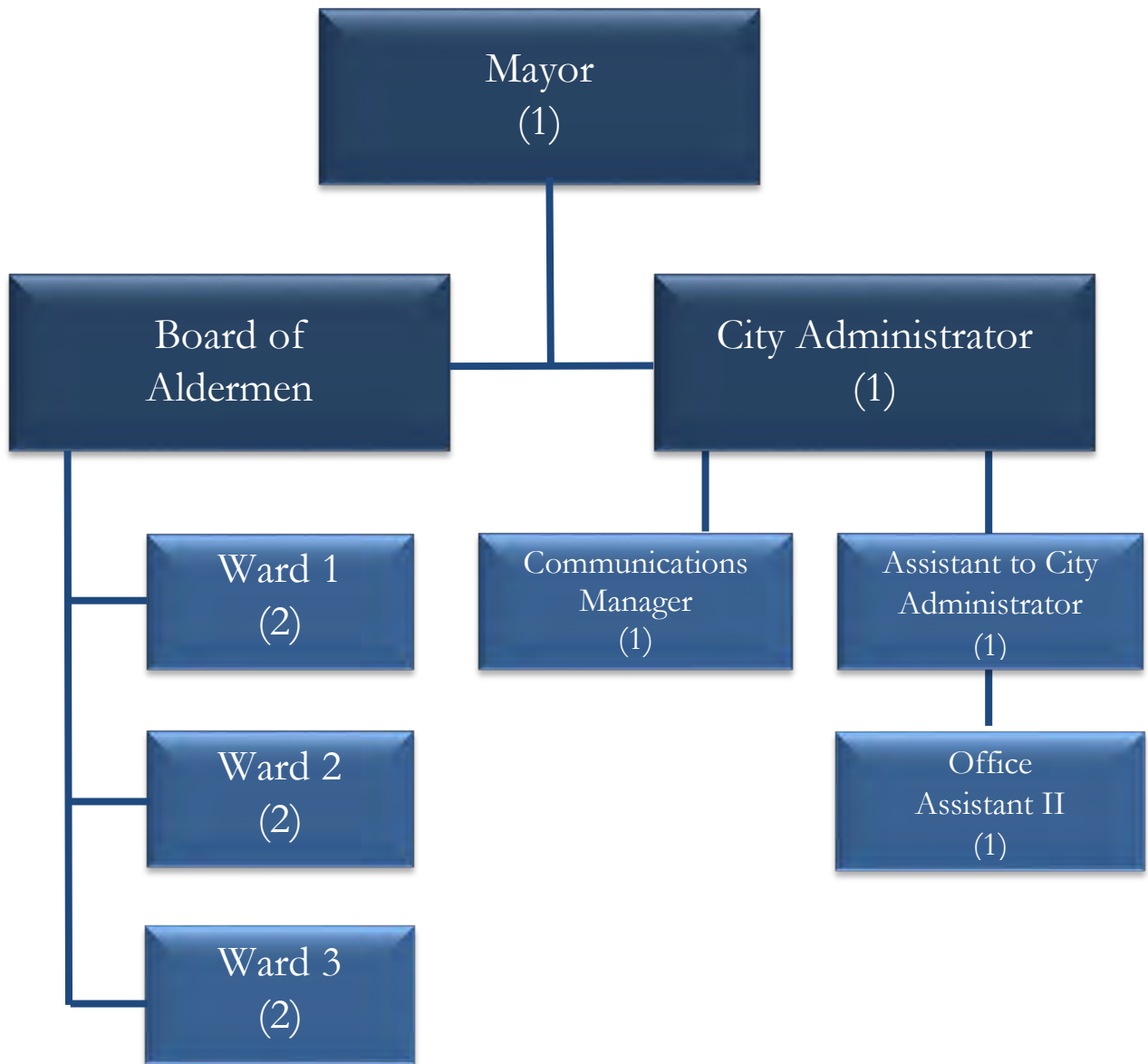
Water & Sewer | Utilities Administration

Position & Title	Type	2012	2013	2014	2015	2016
Utilities Director	Full Time	1	1	1	1	1
Plans Examiner II	Full Time	1	1	1	1	1
Safety Specialist	Full Time	1	1	1	1	1
Maintenance Worker I	Full Time	0	0	0	0	1
Backflow Prevention Technician	Full Time	0	0	1	1	1
Office Specialist	Full Time	0	0	0	0	1
Office Specialist II	Full Time	1	1	0	0	0
Administrative Services Manager	Full Time	0	0	1	1	0
Office Assistant II	Full Time	2	2	1	1	2
Office Assistant III	Full Time	0	0	1	1	0
Seasonal Laborer	Seasonal	1	1	0	0	0
Total Wastewater Collection		7	7	7	7	8

Totals		2012	2013	2014	2015	2016
Total Full Time Employees		237	240	243	244	257
Total Part Time Employees		39	39	42	37	34
Total Seasonal Employees		98	97	98	99	99
Grand Total - All Employees		374	376	383	380	390
Mayor & Board of Aldermen		7	7	7	7	7

Mayor/Council & Administration

Organizational Chart



This page intentionally left blank.

Departmental Budget | Mayor and Board of Aldermen

Budget Summary

The Mayor and Board of Aldermen comprise the legislative branch of the City Government. The Board consists of six Aldermen, two of whom are elected from each of three established wards within the city. The Mayor presides over the Board of Aldermen, but does not vote on any issue except in case of a tie. Together, the Mayor and Board of Aldermen enact all ordinances compatible with the constitution and laws of the State of Missouri that will be expedient for the good governance of the City; can preserve peace and order; will benefit in trade, commerce, economic development, and the health of the city's inhabitants. They may also pass other ordinances, rules and regulations as may be necessary to carry such powers into effect; and alter, modify or repeal any of the above ordinances, rules and regulations.

Mayor & Board Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$25,153	\$28,115	\$34,578	\$38,447
Contractual Services	37,165	63,640	53,721	55,085
Commodities	5,820	14,792	13,792	13,700
Capital Expenditures	-	-	-	-
Total Mayor & Board	\$68,138	\$106,547	\$102,091	\$107,232



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Departmental Budget | City Administrator

Budget Summary

The City Administrator is the city's chief executive officer. The City Administrator is responsible for the execution of all policies established by the Mayor and Board of Aldermen, for the overall management and supervision of city operating and support functions, for the development and administration of the operating and capital budgets, and for information and advice to the Mayor and Board of Aldermen and the public regarding the City's overall condition and future needs.

City Administration Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$464,289	\$485,965	\$503,558	\$452,794
Contractual Services	20,616	25,897	21,008	27,429
Commodities	1,827	4,900	3,000	5,000
Capital Expenditures	26,956	-	-	-
Total City Administration	\$513,688	\$516,762	\$527,566	\$485,223



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Departmental Budget | Communications

Budget Summary

**Note: See City Administration section for budget.*

The Communications Manager is responsible for developing, organizing, and coordinating public information and community relations programs. The Communications Manager also serves as the liaison for city officials and the news media regarding stories and interviews about Branson. In case of an emergency, the Communications Manager helps disseminate and coordinate vital information to ensure public safety.

The Communications Manager also works to communicate directly with members of the media, in both preparing and placing stories and responding to media inquiries. A key goal of this office is to deliver timely, accurate, consistent, cohesive and strategic communication to the City's constituencies.

The Communications Manager also administers the "Citizens' Service Request Line" where citizens can get answers to questions about the city, report ordinance violations, or report problems on public property. The Citizens Service Request Line number is **337-8502**.



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Departmental Budget | Economic Development

Budget Summary

**Note: See City Administration section for budget.*

The Economic Development Department is responsible for being an effective force in improving the quality of life for the local area; developing ways to diversify the economy and create jobs; facilitate capital formation; preserve and enhance the natural environment; develop methods to promote business retention; and cultivate relationships to bring new businesses to the Branson area.

The Economic Development Department works closely with various local and regional groups that promote the health of the community and the regional economy. These groups include; the Branson Lakes Area Chamber of Commerce and CVB, the Downtown Branson Betterment Association, the Branson Lakes Area Lodging Association, the League of Branson Theater Owners and Show Producers, the Taney County Business Development Partnership, the Springfield Regional Economic Partnership, and the Southwest Missouri Council of Governments.

We believe that one of the foundations of a strong economy is a strong community. With this in mind, the Department also maintains a relationship with many community organizations that are important to keeping our community operating well, such as the Taneyhills Library, the Branson Arts Council, the Salvation Army, Tri-Lakes United Way, and other efforts. Communication and participation with these community efforts strengthens the ability of City Hall to be an effective agent for positive change in our community.



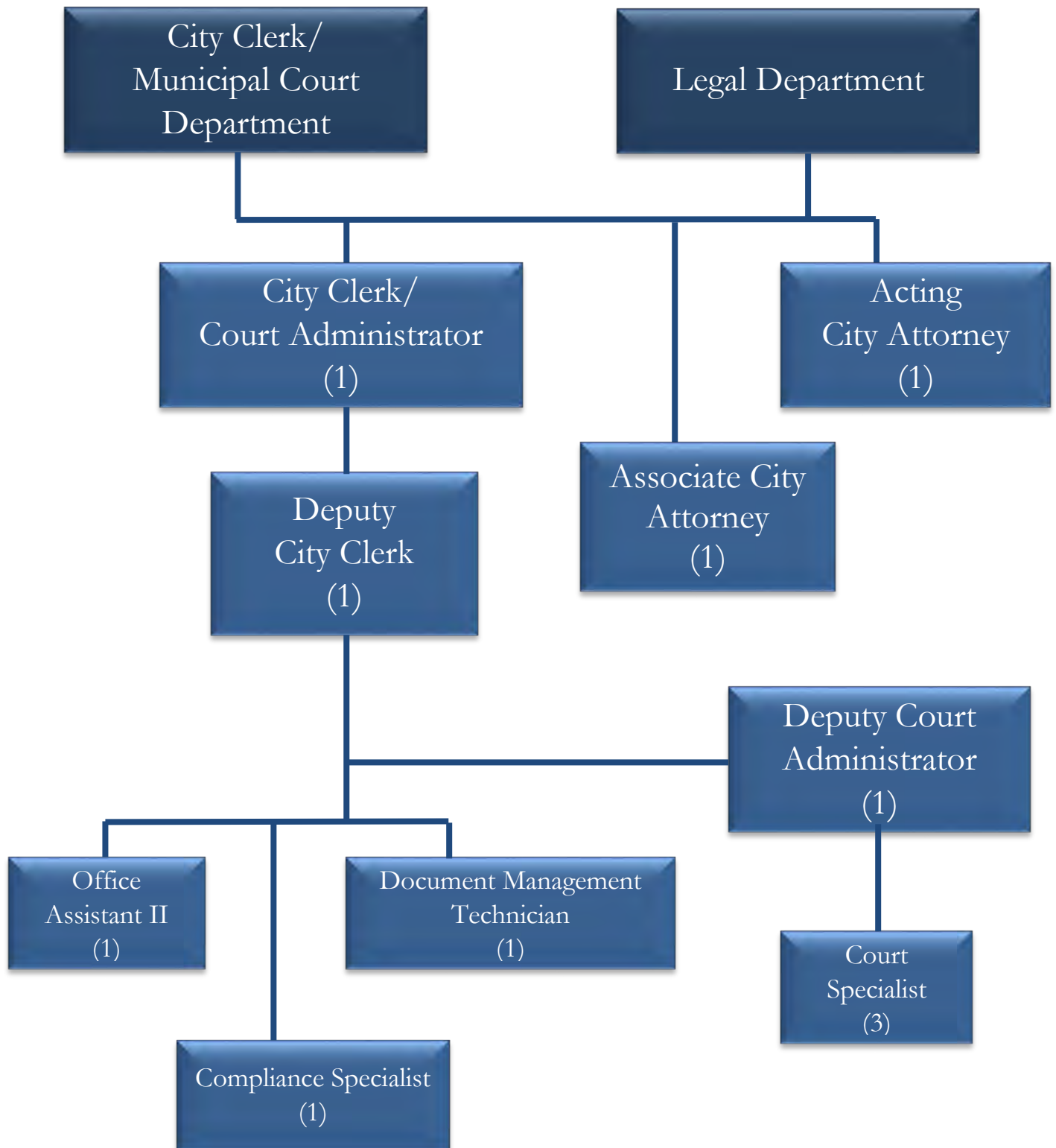
Mission Statement: To assist local business to become more competitive and profitable by removing barriers to growth and reducing local operating costs, while seeking more diverse job opportunities for our workforce, and continuing to bring resources to our current tourism businesses.



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Clerk, Court & Legal Departments

Organizational Chart



This page intentionally left blank.

Departmental Budget | City Clerk/Municipal Court/Legal

Budget Summary

The City Clerk and Municipal Court divisions are managed under one department and work in conjunction with the Legal Department. The City Clerk Department's responsibilities are among the oldest duties existing in the public servant world. The department serves the community and all city departments by providing such services as compiling documents for the Board of Aldermen meetings, creating meeting minutes, archiving documents, fulfilling records requests and being the election authority for the city. As the central repository of all records for the municipality, the department works to minimize paper and promote sustainability through electronic records, yet maintaining compliance with state requirements. The Department strives to maintain transparency and compliance with the Sunshine Law.

The judicial branch of government for the City is handled through the Municipal Court, which is tasked to ensure equal justice under the law. Court cases are heard by the Municipal Judge, which hears violations of the law such as traffic tickets, shoplifting, stealing, assaults, code violations and ordinance violations. The Court processes dockets, warrants, fine payments, community service, probation and all court related procedures.

The Legal Department drafts, reviews and approves contracts, agreements and legal documents. Fully enforceable municipal code and ordinances are developed, reviewed and maintained through this department. All legal actions the City is involved in are handled through the Department along with oversight of outside counsel retained by the city. The Legal Department stays abreast of and offer opinions on laws and statutes ensuring the city stays in compliance with all requirements and state laws.

2015 Strategic Accomplishments

- ✓ Recodification of the entire codebook was completed and the new codebook was passed by the Board of Aldermen.
- ✓ Provided employees with citywide training with review of procedures, a new Study Session staff report template was developed and the City Clerk manual was updated and made available for all departments
- ✓ Developed a citywide calendar in Outlook with the ability to reserve City Hall meeting rooms electronically.
- ✓ Reviewed court procedures and processes to maintain compliance with Missouri statutes and Supreme Court rules, including reorganizing, developing and creating efficiencies to procedures.
- ✓ Offered additional opportunities for staff training through attendance at conferences, workshops and webinars. Along with cross-training and mentoring within the Department.
- ✓ Departmental emergency and disaster procedures were reviewed and enhanced.

2016 Strategic Objectives

- Continue to strive to implement content management software for a more responsive and accountable City and to promote an open and transparent government.
- Work to provide, inform and educate citizens, visitors and employees what resources and information available through the Department and continue to improve access to information for better customer service.
- Continue to work on updating code and assist other Departments in code development.
- Continue development of policies, procedures and training for Board of Aldermen and employees for governance of the City.
- Implement electronic tickets into the court procedures moving towards more sustainable processes.

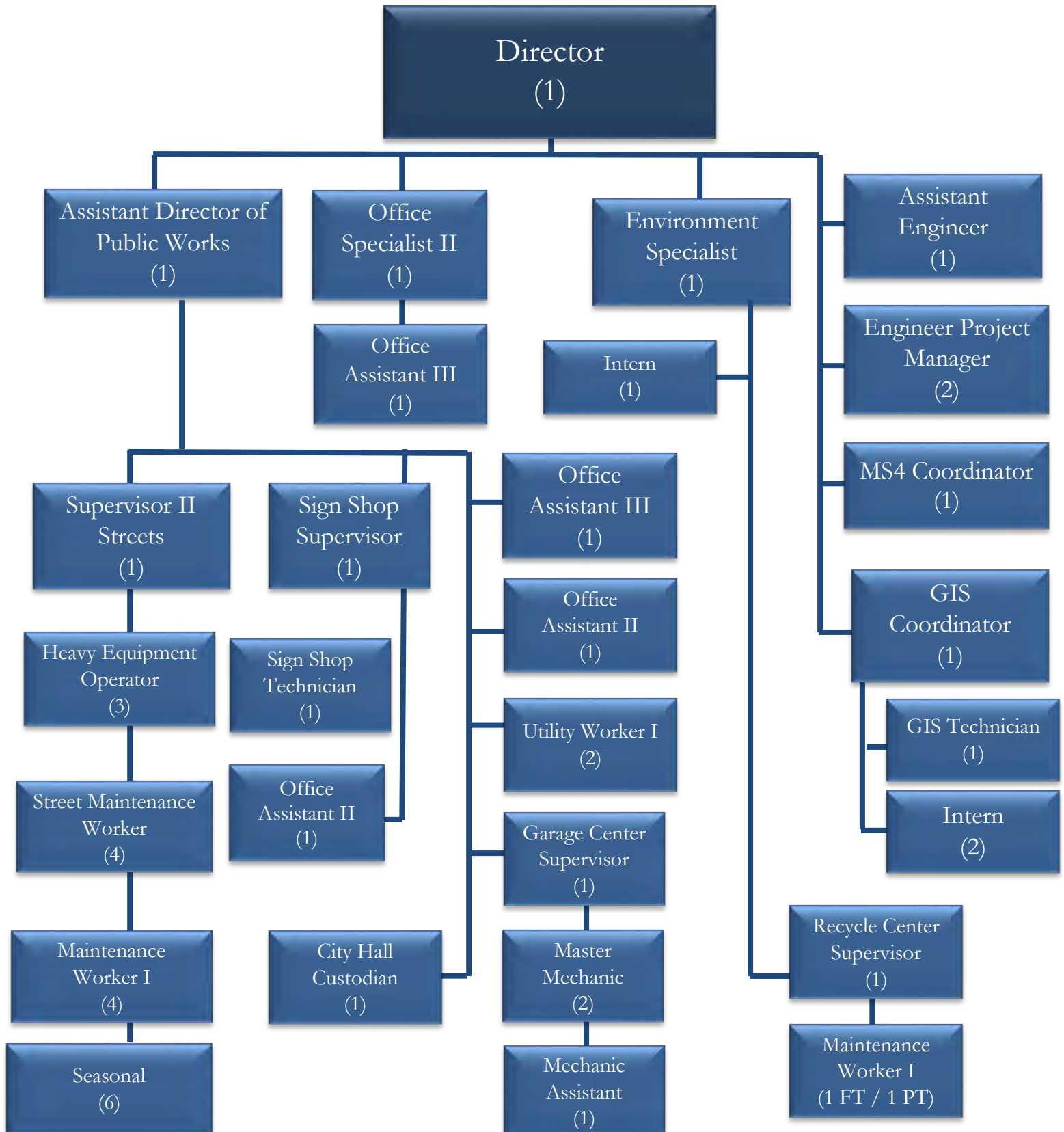
City Clerk/Court/Legal Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$698,314	\$730,717	\$740,612	\$920,184
Contractual Services	1,082,948	227,200	275,200	289,925
Commodities	7,673	7,350	7,350	7,300
Capital Expenditures	-	-	-	-
Total City Clerk/Court/Legal	\$1,788,935	\$965,267	\$1,023,162	\$1,217,409



Mission Statement: Committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our city, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Engineering/Public Works Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Engineering/Public Works

Budget Summary

Branson Engineering/Public Works has the primary responsibility for construction and maintenance of the City's infrastructure. This department also provides routine maintenance and repair of city vehicles, right-of-ways, streets and city buildings. This department is made up of thirty-eight full time employees and nine part time employees which are spread over five different divisions.

The Engineering division is responsible for managing the public and private capital projects. These efforts encompass the entire life span of such projects from design, to property acquisition, to construction. Management of private developments and construction is critical to ensure the city's standards for quality construction are followed and long-term maintenance costs are minimized. This division also provides the in-house engineering for the city including such diverse things as wastewater lift station design, traffic signal timings, trail design and construction. The City Engineer acts as the City Traffic Engineer.

The Public Works division is responsible for a variety of items with a primary goal of making Branson a great place to live and visit. Street maintenance duties include pavement preservation work, storm sewer installation and maintenance and pavement striping. Winter operations involving ice and snow removal from all city streets and parking lots is a major duty of this division. Street signage is also an important component of this division to ensure that all signage is in compliance with federal standards, and that motorists are provided the information they need to keep the city streets as safe as possible. The fleet maintenance operations at the service center ensure that the city's cars, trucks and heavy equipment are all operating well and maintained properly. The facilities maintenance staff provides custodial services, repair, and maintenance of city buildings and facilities, including City Hall.

The GIS division manages the geographic information system for the benefit of the city and its citizens. The computer-based maps and massive databases of information provide the information critical for proper planning, preliminary design work as well as other diverse analysis and research.

The Sustainability division manages the recycle center and works to promote sustainable practices in the city including the implementation of curb-side recycling.

The Stormwater division is responsible for the development of a stormwater management plan due to population growth in Branson of over 10,000 people in the 2010 census. As a result, Branson became a regulated Missouri Separate Storm Sewer System (MS4) community and must obtain a National Pollutant Discharge Elimination System (NPDES) permit and develop a plan to comply with water quality. This stormwater plan will include public education and outreach, public involvement and participation, mapping of the 21 square miles for all watersheds draining through the city limits, working with developments to encourage improved stormwater runoff, revising the City's Technical Specifications and Design Criteria for public improvement projects and preparing and amending existing ordinances.

2015 Strategic Accomplishments

- ✓ 90% completion of Phase 1 of the Downtown Redevelopment project.
- ✓ Implemented “Phase 2” design of the Downtown Redevelopment project.
- ✓ Implemented the engineering and design work for Phase 1 of the Spirit of 76 Complete Street project. Contacted over 90% of the property owners in the Phase 1 project area and have a significant majority in support of the project. Completed execution of Materials Reimbursement Agreements with CiCi’s and Pasghetti’s Restaurants.
- ✓ Replaced traffic signal controller at Branson Hills Parkway for enhancement of traffic movement efficiency.
- ✓ Implemented the city-wide enterprise licensing agreement (ELA) with Environmental Systems Research Institute (ESRI) for a computerized geographic information system (GIS) mapping system for all departments. Access and training has been given to 30% of the city employees.
- ✓ Constructed a new salt storage barn in the western side of Branson to improve efficiencies with snow plowing operations and reduce expenses for street clearing work during the winter.
- ✓ Completed the Annual Report, within the state-mandated deadline, for the Municipal Separate Storm Sewer Systems (MS4s) permit.
- ✓ Renovated and replaced the traffic signal controller on the Shepherd of the Hills Expressway at Expressway Lane for enhancement and traffic movement efficiency.
- ✓ Completed overlay of Shepherd of the Hills Expressway, Country Bluff Estates, Veteran’s Blvd., Green Mountain Drive and various other city streets.
- ✓ Completed construction project management of Lift Station #25, Lift Sta. #19 and the Utilities Maintenance & Operations Building at Cooper Creek.
- ✓ Completed the installation of fiber from the convention to city hall, fiber connection at the Cooper Creek Wastewater Treatment plant to new Utilities Maintenance & Operations Building.

2016 Strategic Objectives

- Implement Phase 2 of the Downtown Redevelopment project and begin engineering and design of Phase 3.
- Continue efforts and engineering design of Phase 1 of the Spirit of 76 complete street project, continue the public involvement; gain input and public involvement during property owner negotiations and begin construction.
- Continue implementing the city-wide enterprise licensing agreement (ELA) with Environmental Systems Research Institute (ESRI) for a computerized geographic information system (GIS) mapping system for all departments.
- Commence an improved Pavement Management System utilizing EXCEL-based pavement quality formulas and procedures to establish both short and long term pavement management.
- Replace roofs at City Hall and Fire Station #1.

- Renovate and replace traffic signal at Forsyth & Roark and Gretna & Roark for enhancement of traffic movement efficiency.
- Restore and replace the Branson Hills Parkway sidewalks.

Engineering Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$469,080	\$491,954	\$488,413	\$518,876
Contractual Services	34,398	63,415	69,249	71,250
Commodities	6,926	9,825	9,950	10,050
Capital Expenditures	-	-	-	-
Total Engineering	\$510,404	\$565,194	\$567,612	\$600,176

Public Works - General Fund Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$332,998	\$355,562	\$353,453	\$346,649
Contractual Services	257,224	308,938	386,526	344,463
Commodities	31,560	46,725	34,660	44,125
Capital Expenditures	-	-	-	-
Total Public Works - General Fund	\$621,782	\$711,225	\$774,639	\$735,237

Transportation Fund Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$1,012,880	\$1,170,803	\$1,139,595	\$1,352,111
Contractual Services	1,472,176	2,388,282	2,388,144	2,329,067
Commodities	622,467	655,766	705,634	723,850
Capital Expenditures	184,328	288,000	231,411	344,500
Total Transportation Fund	\$3,291,851	\$4,502,851	\$4,464,784	\$4,749,528



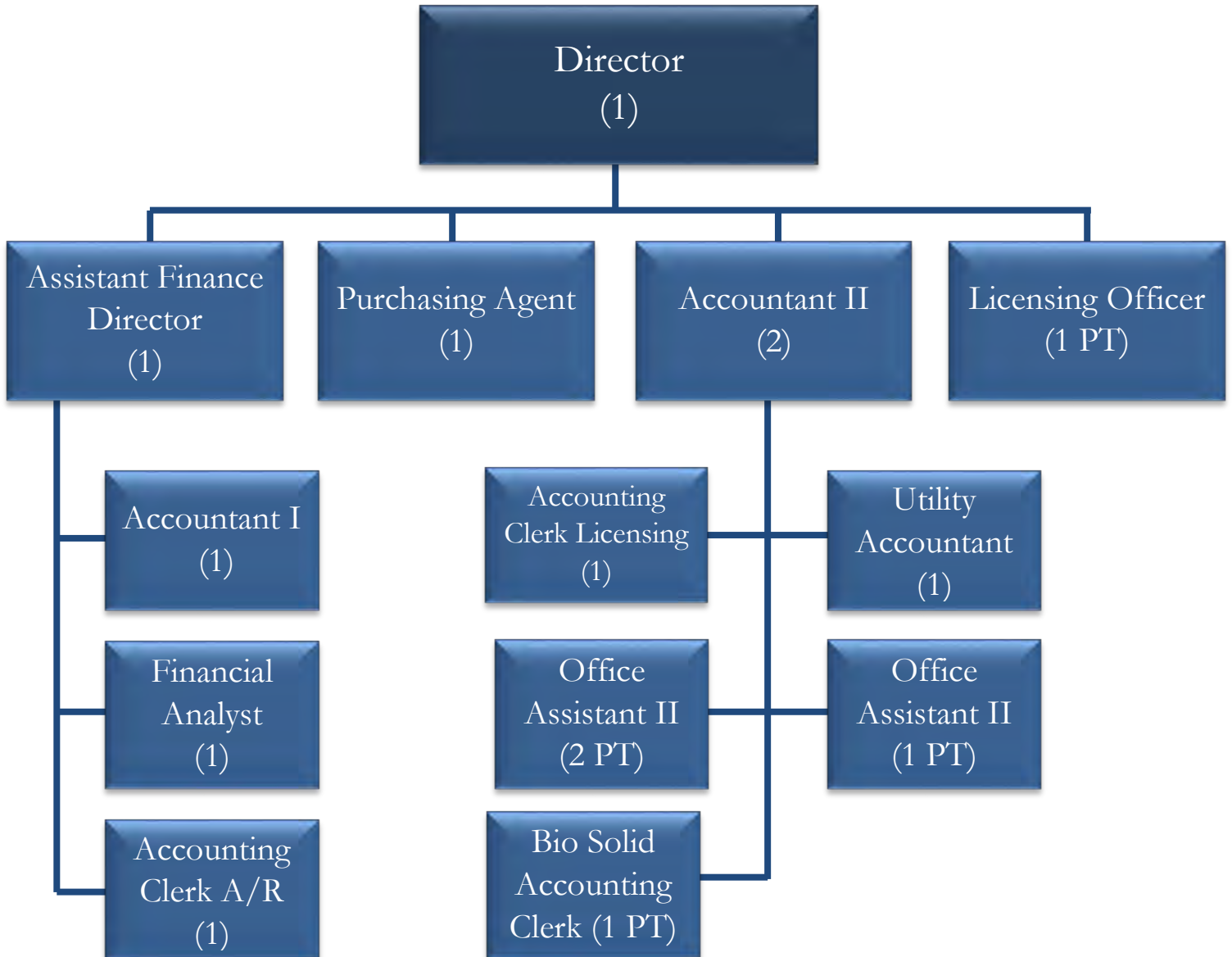
Mission Statement: The Engineering/Public Works team will utilize technical expertise to enhance the efficiency of city operations while providing professional customer service to ensure the safety and quality of life for the people who live, work and visit in Branson. We do this with an environmentally sensitive conscience to benefit the community.



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Finance Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Finance

Budget Summary

The Finance Department manages the financial transactions of the city. The department also provides various internal services for all departments. Duties include overseeing policies and procedures; internal and external auditing; financial reporting; payroll processing; grant management; accounts payable; management of debt service; accounting for city assets; budgeting for both capital & operating budget; liquor licensing; utility billing; tourism taxes; business licensing; management of cash assets including investments; and purchasing.

The Finance Department also administers and oversees the Branson Convention Center budget and is responsible for overseeing all Non-Departmental funds. These expenditures are not related to any specific department and are accounted for in the Non-Departmental miscellaneous budget. The use of this specific budget is a further step in properly separating true costs related to actual cost centers. When Non-Departmental expenditures are combined with program costs, it is difficult for administration, elected officials and citizens to realize the cost of city programs. The costs identified in this budget are “fixed” costs that are not program specific and will not necessarily dissipate with the discontinuation of a particular program.

2015 Strategic Accomplishments

- ✓ Earned a clean audit for the FY2014 reports.
- ✓ Increased investment income by \$200,000 over the prior year.
- ✓ Implemented Priority Based Budgeting as the city’s budgeting method.
- ✓ Refinanced the city’s largest bond, saving the city approximately \$12 million over the life of the bond.
- ✓ Implemented paperless billing for the city’s utility bills.

2016 Strategic Objectives

- Increase grant funding in 2016 over prior year.
- Encourage training and certifications opportunities for Finance Department employees.
- Monitor and prevent state-level legislation that may adversely affect City finances.
- Continue training to all employees on priority based budgeting.

Finance Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$675,736	\$713,577	\$698,495	\$773,913
Contractual Services	92,667	97,197	106,530	134,630
Commodities	8,816	15,500	14,200	15,500
Capital Expenditures	-	-	-	-
Total Finance	\$777,219	\$826,274	\$819,225	\$924,043

Non-Departmental - General Fund Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$0	\$0	\$0	\$0
Contractual Services	2,775,856	2,109,944	2,059,578	2,125,456
Commodities	1,851	2,500	4,000	4,500
Capital Expenditures	560,000	527,085	527,085	350,000
Debt	129,164	133,611	133,612	62,838
Total Non-Departmental	\$3,466,871	\$2,773,140	\$2,724,275	\$2,542,794

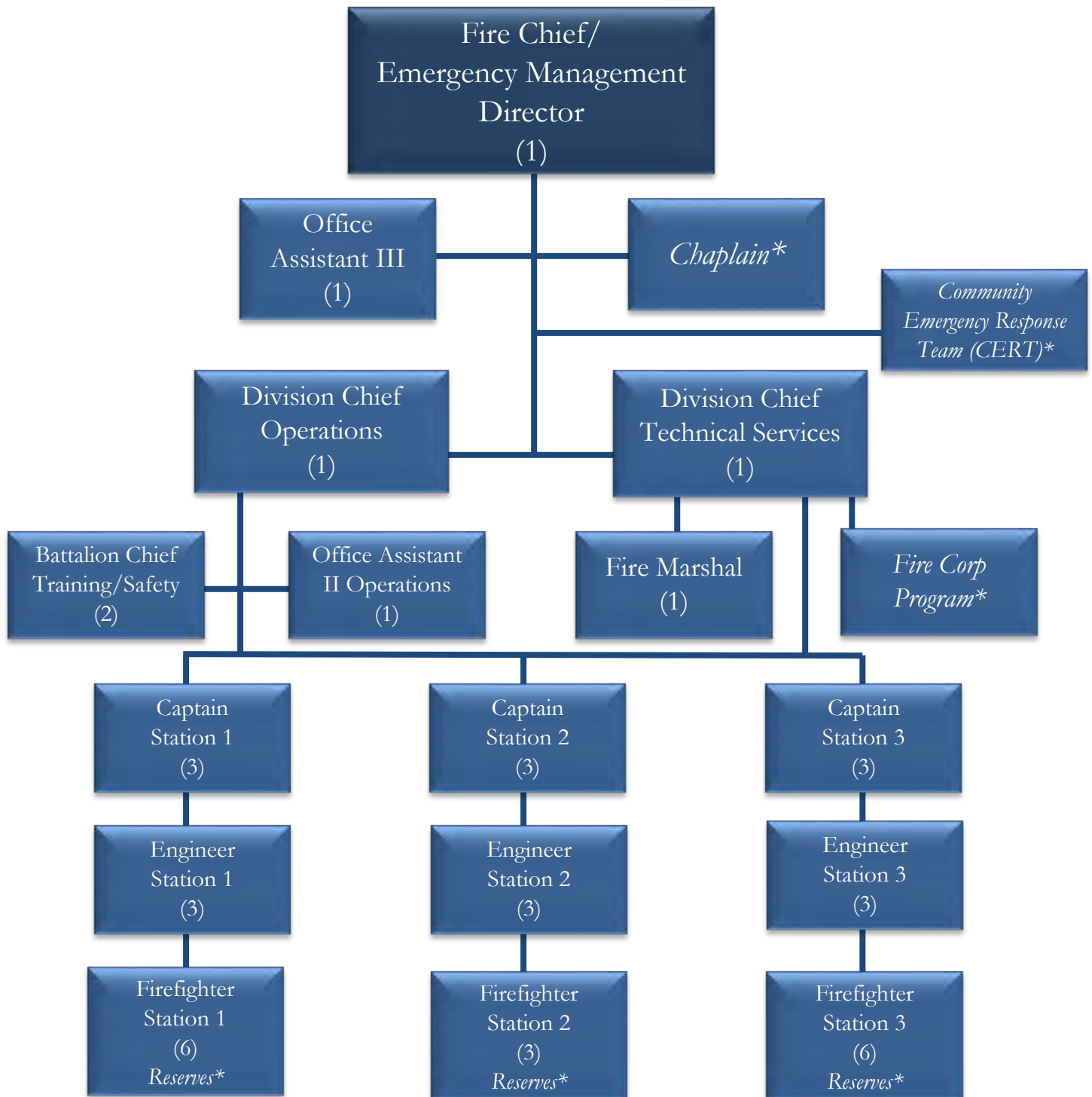
Non-Departmental - Convention Center Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services				
Contractual Services	4,854,284	4,867,841	4,243,524	4,529,905
Commodities				
Capital Expenditures				
Total Convention Center	\$4,854,284	\$4,867,841	\$4,243,524	\$4,529,905



Mission Statement: The Finance Department is committed to responsible stewardship of all city resources through effective financial management and internal control, assuring the City of Branson the highest level of financial stability possible. The Department is dedicated to equal and fair treatment of all customers and visitors to the community. They are committed to fairly representing all City employees and exhibiting professional administration of all transactions.

Fire Department

Organizational Chart



(*) Positions are supported by community volunteers and respond to fire-rescue incidents on an "as needed" basis.

This page intentionally left blank.

Departmental Budget | Fire

Budget Summary

Branson Fire – Rescue is comprised of four (4) divisions including Administration, Operations, Technical Services and Emergency Management.

The Administration Division provides direct support to the Operations and Technical Services Divisions of the fire department. This division is responsible for collecting statistical data that helps support the budget and operational needs of the department.

The Operations Division is charged with protection of life and property. Personnel in this division maintain a high level of skill and competency through aggressive training. Operations personnel respond to all emergency and non-emergency incidents including fires, rescues, hazardous materials and assist with the presentation of fire and life safety education programs.

The Technical Services Division is responsible for fire investigation of all accidental and incendiary fires, fire code inspections of new and existing commercial properties, issue special operational use permits, and present fire and life safety education programs.

The Emergency Management Division is directly charged with disaster preparedness and hazard mitigation for the City. This includes development and updating city multi-hazard functional disaster plans; providing on-going disaster training for all city staff; and conducting disaster exercises. This division is also responsible for maintaining the city storm warning system.

City growth and other factors have created an average annual increase in emergency alarms in excess of the national average, which is ten percent (10%). This requires an upward adjustment for certain items in the budget to support operational needs such as specialized equipment to respond to fire – rescue incidents.

2015 Strategic Accomplishments

- ✓ Continued development of “Proficiency Standards” for fire-rescue operations.
- ✓ Applied for and received grant funding for Emergency Management Division.
- ✓ Provided neighborhood Community Risk Reduction Programs at multi-family apartment complexes.
- ✓ Improved technical rescue capabilities with additional training and equipment resources.
- ✓ Provided two Community Emergency Response Team (CERT) Training sessions for the public.

2016 Strategic Objectives

- Continue development of a fire department “Standard of Cover.”
- Improve participation and reporting of ICMA Performance Measures.
- Establish All-Hazards Risk Reduction for six Home Owners Associations (HOA).
- Maintain response times equal to the previous year.
- Develop a succession plan model for the fire department.

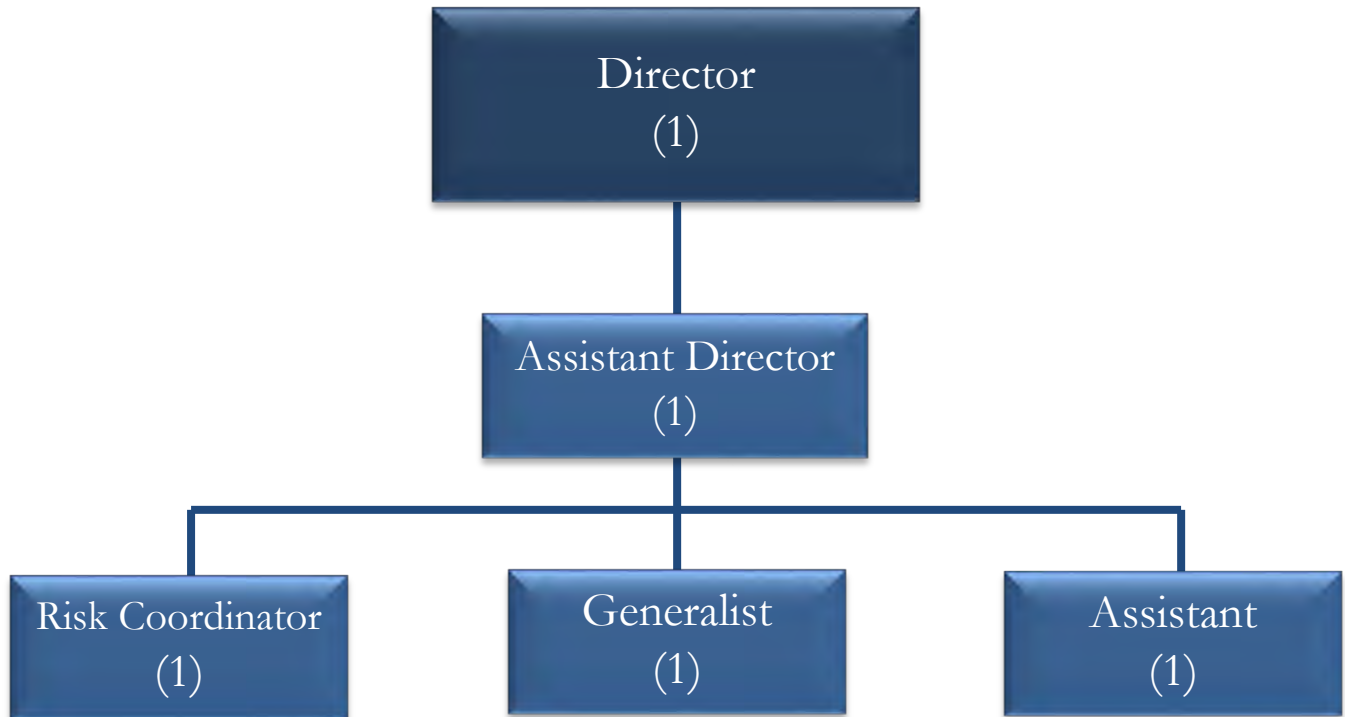
Fire Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$2,640,261	\$2,760,418	\$2,777,364	\$2,922,604
Contractual Services	95,755	134,300	131,800	155,150
Commodities	140,749	129,050	118,450	134,550
Capital Expenditures	27,602	190,000	185,000	190,000
Total Fire	\$2,904,367	\$3,213,768	\$3,212,614	\$3,402,304



Mission Statement: Committed to providing prompt and reliable fire and life safety services to the citizens of Branson, promote an environment that encourages innovation and creativity from within, and maintain a positive relationship with the public.

Human Resources Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Human Resources

Budget Summary

Employees are the key to success in nearly everything within the City of Branson. Employees repair streets, mow the public right-of-ways, ensure public safety, make sure we have safe drinking water, ensure proper use of public funds, and a number of other activities that create the infrastructure for citizens and businesses to live, work and thrive in Branson. Human Resources is the department that the Board of Aldermen use to make sure the City has the right people for the jobs and that employees are prepared, paid and treated fairly and appropriately for their jobs in serving the public.

Along with its traditional roles in hiring, employee benefits, and policy administration, in 2015 the Human Resources staff formally assumed responsibility for the City's Risk Management – to include property/liability and workers compensation insurance administration and employee safety. But Risk Management is more than safety and insurance. It's making sure employees understand which threats could negatively impact the City and then working to devise plans to mitigate those threats.

To accomplish these things, the people making up the Human Resources staff are college educated, have high levels of HR certifications, and have decades of real world personnel experience.

2015 Strategic Accomplishments

- ✓ Enhanced the employee evaluation system. The department led the implementation of the merit pay plan for most departments, whereby compensation increases were based on improved performance.
- ✓ Maintained a low employee turnover rate. The department assisted other departments in a variety of personnel-related matters that helped retain employees, dropping the turnover rate to a modest 8.13%.
- ✓ Maintained a low Workers' Compensation Experience Modification rating of .88. For the second consecutive year, Human Resources helped the City maintain a favorably low workers' compensation experience modification rating. The low rating is more than saving the City money – it reflects a safe work environment for employees when considering a rating of 1.0 is considered the industry standard.
- ✓ Created the position of Risk Management Coordinator. This role is to be the focal point of communicating risk – both desirable and undesirable – to leadership within the City to ensure appropriate decisions are made that add to the quality of life for employees, businesses, citizens and visitors.

2016 Strategic Objectives

- Ensure that the City has a comprehensive Risk Management plan in place;

- In concert with Police and Fire, ensure a plan is approved and implemented to improve safety for citizens and visitors;
- Continue to improve workplace safety;
- Ensure employees are represented, which includes surveys and addressing issues identified in surveys;
- Ensure that succession plans and training plans are in place for all departments;
- Develop a comprehensive recognition plan that celebrates employees getting great results with a focus on Customer Service.

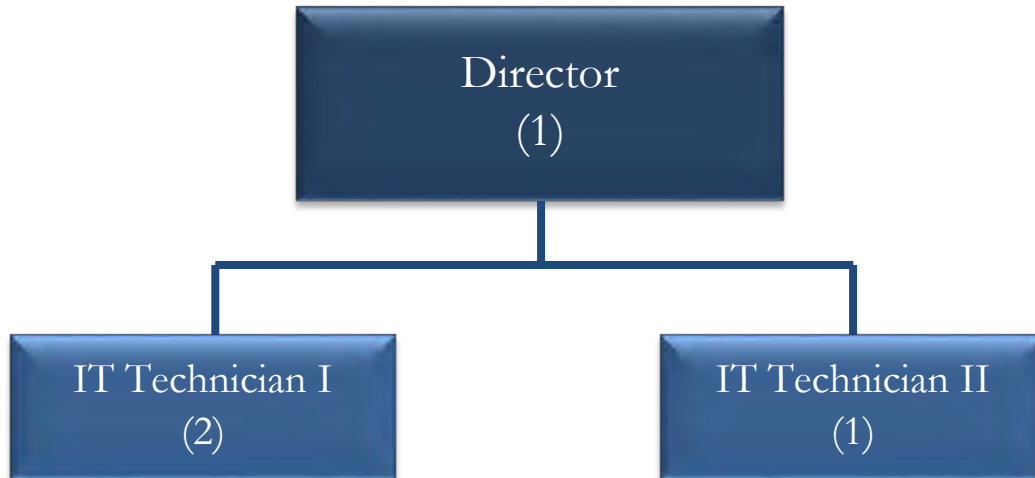
Human Resources Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$251,356	\$305,178	\$318,005	\$415,541
Contractual Services	58,208	106,430	90,190	139,175
Commodities	11,106	14,600	14,600	22,550
Capital Expenditures	-	-	-	-
Total Human Resources	\$320,670	\$426,208	\$422,795	\$577,266



Mission Statement: The Human Resources Department is committed to working together, listening, communicating and striving for consistency and fairness in its decisions for all City employees, citizens and visitors of this community. They are committed to fairly representing all City employees and exhibiting professional administration for all transactions.

Information Technology Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Information Technology

Budget Summary

The Information Technology Department (IT) is responsible for the planning, implementation and support of the City's Information Technology needs. Departmental staff consists of an IT Director and three IT Support Technicians. The department outsources server and network infrastructure design and support. IT is responsible for the equipment, networking, software, support and phone systems of seven larger facilities such as City Hall and several smaller locations such as the campground, recycle center and waste water treatment plants. Operating hours for the department are 8:00 a.m. to 4:30 p.m.; however, after-hours support is available at all times from on-call staff for critical services.

2015 Strategic Accomplishments

- ✓ Developed a comprehensive Information Technology Plan to ensure a shared vision for technology that is consistent with the City of Branson's vision, mission and goals.
- ✓ Implemented an Information Technology Management System to streamline IT operations and improve customer service.
- ✓ Implemented an improved Information Technology Asset Management system to establish a centralized asset repository that accounts for the presence of all IT hardware and software.

2016 Strategic Objectives

- Implement an enterprise technology governance structure to ensure continued alignment of technology with the City's vision, mission and goals.
- Develop improved information technology policies and procedures to improve operational efficiencies, technology security and technology governance in the organization.
- Develop and Information Technology Security Plan to provide overall direction, prioritize initiatives and promote compliance with security-related requirements and prevailing practices.

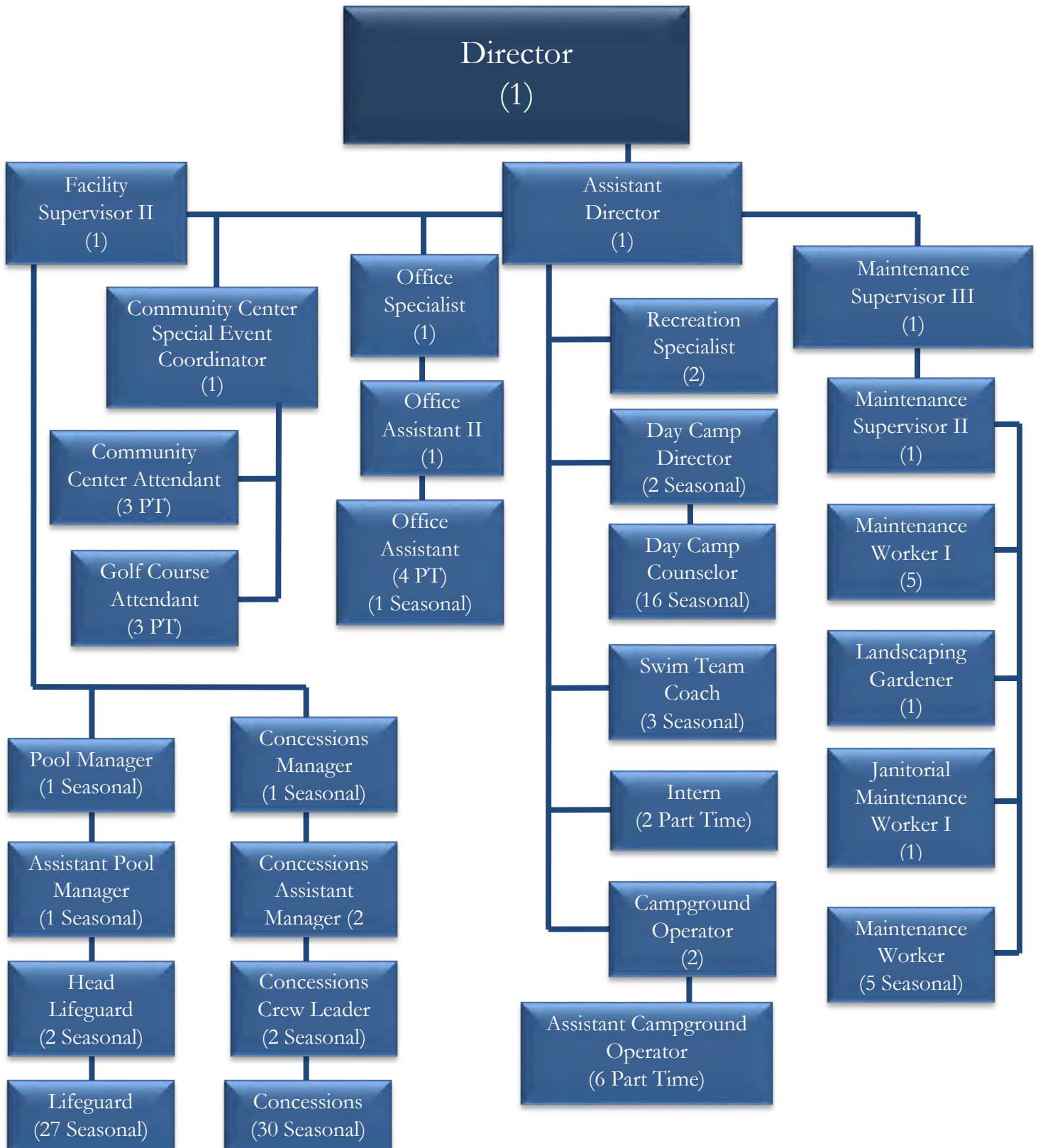
Information Technology Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$214,802	\$223,509	\$253,088	\$300,393
Contractual Services	188,095	254,360	217,624	222,315
Commodities	79,707	95,470	95,270	104,470
Capital Expenditures	30,563	-	-	-
Total Information Technology	\$513,167	\$573,339	\$565,982	\$627,178



Mission Statement: The Information Technology Department is determined to provide leadership in the IT field by providing quality support of the city's IT infrastructure and implementing new technologies to maximize the potential of the city's services to the public.

Parks & Recreation Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Parks & Recreation

Budget Summary

The Parks and Recreation department has multiple operations, including Administration, Recreational Services, Facility Management and Parks Maintenance. Each operation has subordinate supervisors who report to the Parks Director and oversee a total of 18 full-time employees and nearly 100 part-time and seasonal employees. The Parks Director is responsible for the overall direction, coordination and evaluation of these operations.

The Branson Parks & Recreation Department is responsible for the oversight of 16 diverse parks that encompass 300 acres. These parks include a skate park, a disc golf course park, as well as small neighborhood parks with playgrounds, large parks with athletic fields and tennis courts, and wilderness areas with hiking trails. The department also oversees the Don Gardner Par 3 Golf Course and the Branson Community Center. The Branson Community Center offers activities and a meal program for our senior population.

The largest revenue producer for the department is the Branson Lakeside RV Park. This full service campground includes 160 full hook-up sites, fishing docks, boat ramp and on-site marina, restrooms and showers, laundry and WiFi. Open year-round, the park is a favorite among RV'ers coming to Branson, with many of our customers coming back year after year. Recent improvements to the park include adding a dog park and upgrading the gravel sites with cement pads.

The Branson RecPlex, a 40-acre athletic complex, is the hub of the Parks & Recreation Department and includes a large recreation center with a fitness center, indoor walking track, basketball courts, community meeting rooms, concessions and party room. Outdoor facilities include an aquatic park, baseball complex, soccer fields, picnic pavilions, large children's playground and walking paths. The RecPlex is a popular tournament destination, hosting more than a dozen national tournaments and over 300 regional and state events, providing an economic boost to the community.

Program delivery is the heart and soul of what the department's mission conveys, being responsible for the availability of a wide variety of recreational programs and special events to our citizens. Youth and adult programs such as baseball and softball, soccer, volleyball and basketball are very popular with high attendance. Opportunities for golf and tennis are also available as well as numerous special events throughout the year. An annual Parks & Recreation activity guide is distributed to local households each spring, listing program activities and specific registration information.

2015 Strategic Accomplishments

- ✓ Completed the final phase of upgrades to the Branson Lakeside RV Park.
- ✓ Increased local participation levels in recreation programs and special events.
- ✓ Continued to increase visitor attendance and economic impact through sports tourism.

- ✓ Established smoke-free parks by designating smoking areas in parking lots.
- ✓ Completed the following park improvements in 2015: rehabilitated the ball fields at Alexander Park, laser leveled two ball fields and replaced two scoreboards with LED scoreboards at the RecPlex, over laid the asphalt parking lots at the RecPlex, resurfaced three tennis courts at Stockstill Park, re-decked a fishing dock at the campground.

2016 Strategic Objectives

- Maintain relationships with community partners that provide facilities to support program participation demands.
- Expand recreational opportunities to seniors.
- Develop a plan to restore amenities at Branson Lakeside Wilderness Area in response to the fire at the Lyle Owen's homestead.
- Continue to expand the trail system and develop a plan to properly maintain existing trails.
- Continue park improvements.

Parks & Recreation Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$1,292,797	\$1,365,438	\$1,325,552	\$1,400,765
Contractual Services	589,658	653,059	641,592	684,470
Commodities	237,090	279,937	284,564	285,125
Capital Expenditures	26,606	-	-	101,000
Total Parks & Recreation	\$2,146,151	\$2,298,434	\$2,251,708	\$2,471,360

Parks & Recreation Expenditures by Program	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Lakefront RV Park	\$277,234	\$299,873	\$311,194	\$334,363
Community Center	58,046	56,993	55,846	58,793
Swimming Pool	126,177	131,927	125,223	141,213
Swim Team	23,047	28,186	23,467	29,908
Golf Course	70,532	78,149	76,208	80,036
Park Programs				
Ball Programs	164,445	208,189	189,876	200,515
Recreation Complex	593,717	593,376	571,343	574,875
RecPlex Concessions	102,487	115,975	122,845	132,252
RecPlex Tournaments	9,486	9,500	6,000	9,500
Day Camp	52,936	64,640	61,740	72,978
Administration	315,782	330,310	354,512	370,009
Cheerleading	0	1,520	1,300	1,370
Special Events/Programs	0	5,180	7,815	8,003
Park Maintenance	325,516	374,116	340,906	453,994
Dog Park	26,746	500	3,434	3,550
Total Parks & Recreation	\$2,146,151	\$2,298,434	\$2,251,709	\$2,471,359



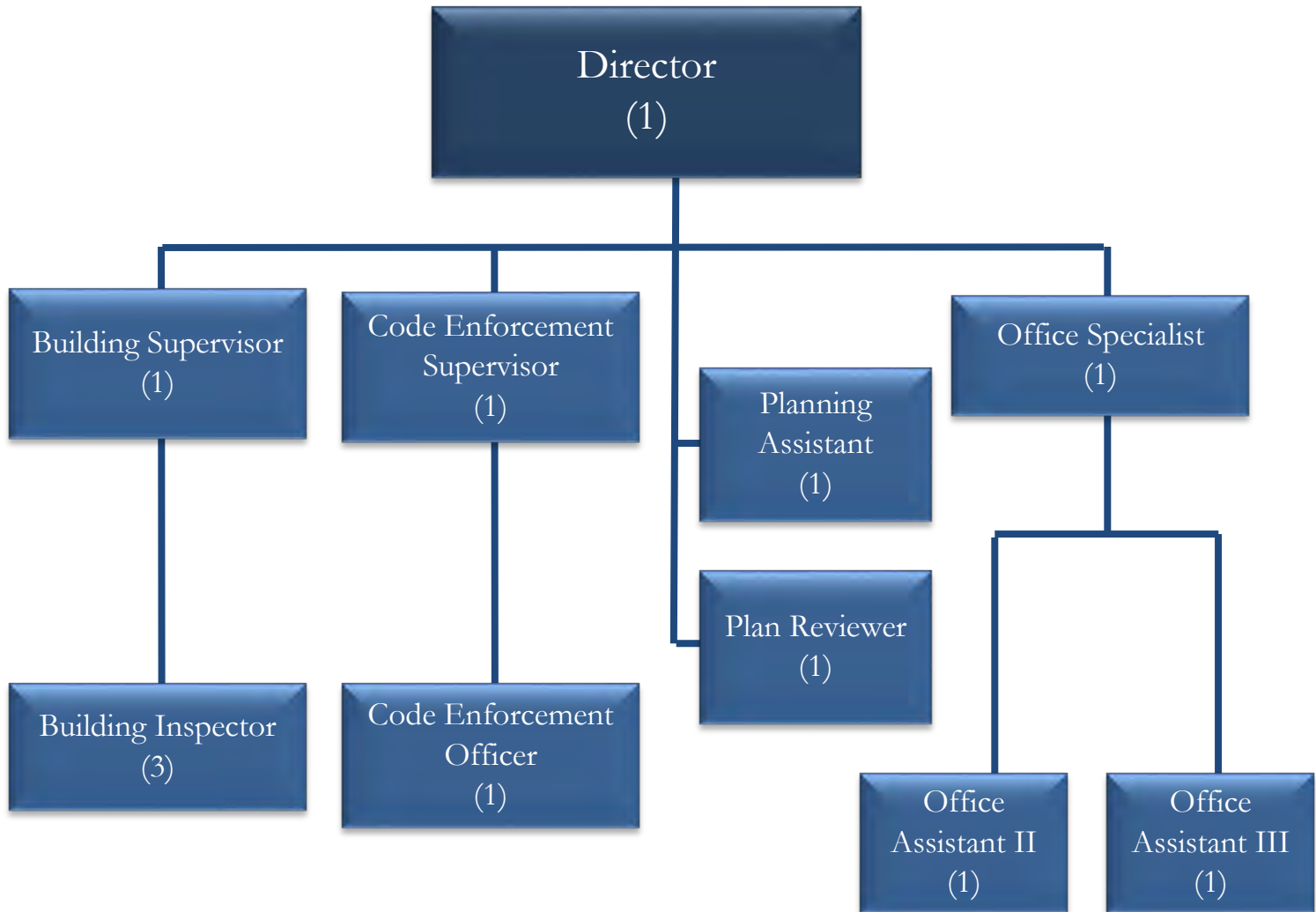
Mission Statement: The Branson Parks & Recreation Department will be progressive, innovative and resourceful and will work in partnership with citizens to provide wholesome recreation opportunities for the enjoyment of all people in the community. We are committed to plan, develop and maintain quality parks and facilities to enhance the quality of life for the citizens of Branson.



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Planning & Development Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Planning & Development

Budget Summary

The Planning and Development Department is comprised of four divisions: the **Planning Division**, the **Building Division**, the **Code Enforcement Division**, and the **Administration Division**. Each Division has been established to ensure the efficient use of land within the City while providing residents and guests with a safe, livable and functional community.

The **Planning Division** is responsible for implementing and updating the Community Plan 2030, annexation requests, zoning requests, special use requests, special event permits, and any other request made to the Planning and Zoning Commission, the Board of Adjustment or the Tree Board. As part of implementing the Community Plan 2030, staff is instrumental in both strategic planning and measuring performance for the City while also in engaging with the community through various neighborhood meetings. The Planning Division is also responsible for the review and enforcement of the landscape codes when working with developers, land owners and businesses to encourage conservation. This responsibility further includes reviewing plats and landscape plans; and issuing landscaping and land disturbance permits while educating residents and businesses about the health and care of vegetation.

The **Building Division** is responsible for the review and inspection of any construction activity on property within the city limits. This responsibility helps promote the protection of the community's health, safety and welfare. Both the review and inspection processes have been established to enforce the minimum standards required by the International Code Council and the National Electric Code, both of which have been adopted by the Board of Aldermen. These standards regulate construction methods and activities to assist with the protection of life safety by preventing potential hazards and incidents which could negatively affect the occupancy of any building, structure or premises. More specifically, the review process verifies that all submitted drawings from either a citizen or a design professional are in compliance with the adopted codes while the inspection process then ensures the drawings are built as they were approved.

The **Code Enforcement Division** is responsible for the review and verification of any complaint made concerning the zoning code or the property maintenance code. Once a code violation is determined, staff works with property owners, or their agents, to encourage compliance with all pertinent codes. The Code Enforcement Division is also responsible for the review and enforcement of the sign codes. This responsibility includes the review and issuance of each permanent sign and temporary sign permit.

The **Administration Division** is responsible for the day-to-day operation of the department including the receiving, processing and subsequent issuing of applications and permits. Additionally, they are responsible for the maintenance of records, contracts and grant management activities within the department while working with the

majority of the department's "walk-in" traffic and phone calls. The Administration Division also manages the department's budget and payroll while assisting the Planning, Building, and Code Enforcement Divisions.

2015 Strategic Accomplishments

- ✓ Conducted a neighborhood walk and assisted the Country Bluff Estates Neighborhood with becoming the City's 5th Neighborhood Organization.
- ✓ Awarded Neighborhood Grants to three different neighborhood organizations, and received Board of Aldermen approval to double the available amount for Neighborhood Grants in 2016.
- ✓ Assisted with the process to develop and implement performance measures for all departments.
- ✓ Assisted with the process to complete a strategic planning process for 2016 and initiated a new framework for future strategic plans.
- ✓ Completed review of the 2015 International Code Council's regulations and the 2014 National Electric Codes, and received Board of Aldermen approval.
- ✓ Assisted with the expansion of the dangerous building code to include methamphetamine contaminated buildings, and received Board of Aldermen approval.
- ✓ Retained the services of Spencer Fane Britt and Browne to assist with updating the City's Zoning Code and Sign Code.
- ✓ Identified and worked with property owners to resolve code violations/complaints at a rate of 99% without having to issue a citation, and 63% without having to issue a written notice. Additionally, staff's average response to code violations/complaints was 0.6 days.
- ✓ Received 20th consecutive designation as a Tree City to continue the City's commitment of being sustainable and demonstrating responsible growth.

2016 Strategic Objectives

- Continue to meet and work with neighborhood organizations/areas to strengthen communication and encourage cohesiveness.
- Continue efforts to review and make necessary changes and updates to the City's Zoning Code and Sign Code.
- Continue efforts of assisting all departments with their use of ICMA Insights to track and monitor both performance measurements and metrics pertaining to the Community Plan 2030.
- Continue to work with the County to strengthen our relationship and communications so policies/agreements can be developed to better insure proper growth and development at the edges of the City.
- Continue to provide assistance to the Engineering Department to successfully implement the Spirit of 76 Complete Streets and the Downtown Streetscape projects. Specifically, assist with the creation of a Design Overlay District for Highway 76.

Planning & Development Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$702,238	\$740,745	\$742,823	\$772,000
Contractual Services	21,147	82,920	78,795	39,850
Commodities	9,188	41,602	40,952	85,520
Capital Expenditures	-	-	-	20,500
Total Planning & Development	\$732,573	\$865,267	\$862,570	\$917,870



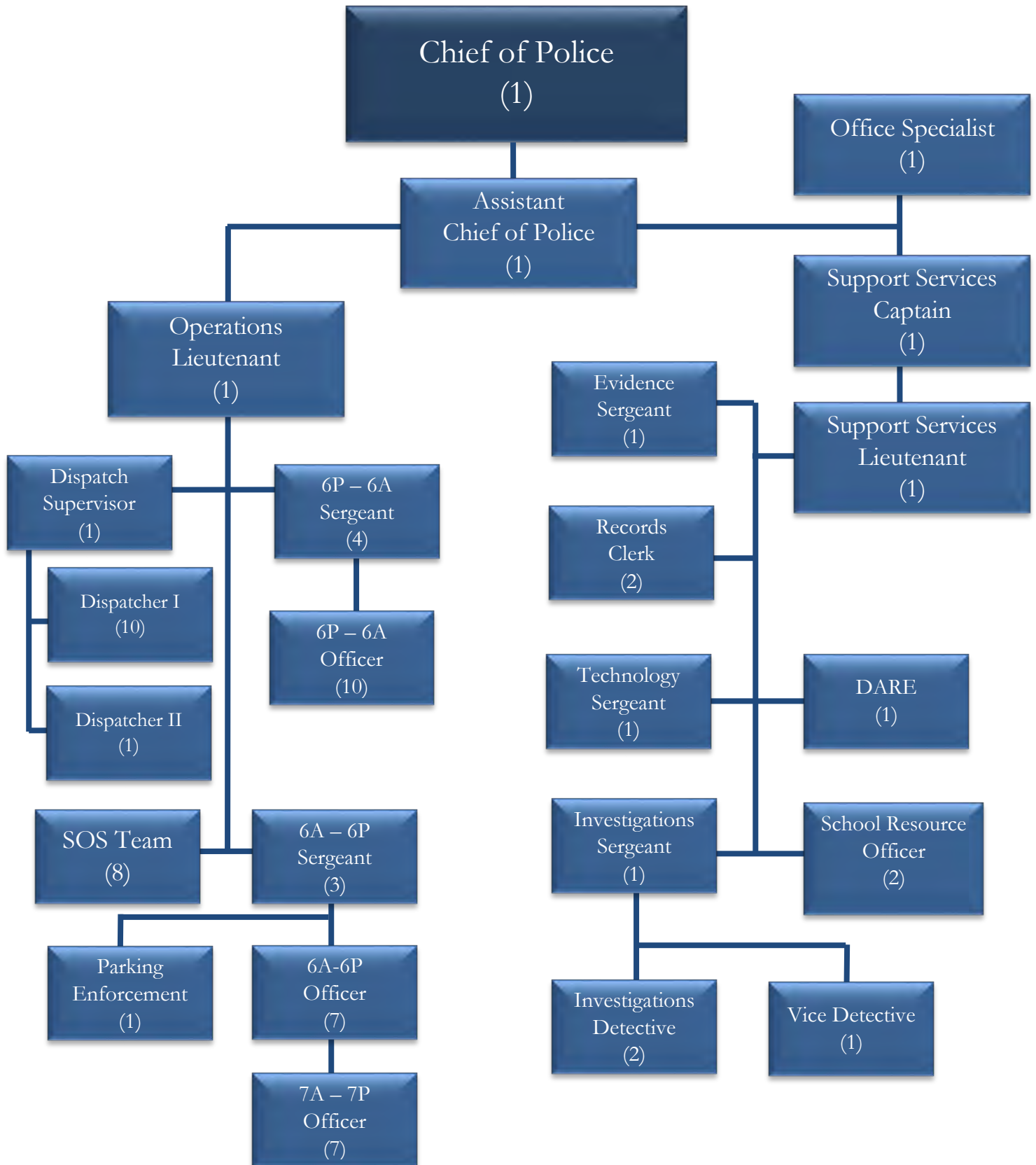
Mission Statement: As the development and enforcement agency for all codes related to building, planning and zoning, the Planning and Development Department is dedicated to better customer service through a renewed commitment to being firm, fair, consistent, cooperative partners when servicing the citizens of Branson. We are committed to providing leadership in developing, implementing and facilitating the City's policies, goals, objectives and values in recognition and in response to diverse staff and community needs.



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

Police Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Police

Budget Summary

The Police Department is comprised of two (2) divisions: **Operations and Support Services**. These divisions work collectively to ensure and promote the safety and protection of residents and visitors to the City of Branson. While enforcement is a major function of law enforcement, the Branson Police Department also offers a pro-active approach to crime prevention and community safety through Community Oriented Policing. The overall goal of the men and women of the department is to help build and maintain a safe community by partnering with our residents and visitors.

The **Operations Division** consists of Uniformed Patrol, the Communications Unit, Special Operations Squad, Parking Enforcement and Bicycle Patrol. This component also investigates vehicle accidents, and conducts preliminary investigations into reported crime. Personnel assigned to this division:

- Respond to all calls for service completing appropriate reports
- Participate in and direct community oriented policing activities
- Patrol assigned areas of the city
- Conduct investigations of reported crimes
- Investigate vehicular accidents
- Respond to high threat incidents utilizing special tactics and weapons
- Are responsible for the Communications Center which handles all non-emergency and incoming 911 calls
- Dispatches both normal and emergency calls for service to police and fire units.

The **Support Services Division** consists of the Criminal Investigations Unit, Records Unit, School Resource Officers, and Evidence and Property Manager. In addition they conduct department training and assist with business license enforcement.

The Support Services division assignments include:

- Supervise all evidence and property collected and ensure it is handled and stored in accordance with State Statute and processed by the Crime Lab as needed.
- Provide bailiff services for Branson Municipal Court
- Conduct follow-up investigations on all criminal cases when appropriate
- Has responsibility for major crime scenes and subsequent investigation
- Planning and executing crime prevention programs as well as those designed to detect and apprehend suspects, and to protect and recover property
- Working with outside agencies investigating related cases and executing the apprehension of suspects.

2015 Strategic Accomplishments

- ✓ Increased interaction with local minority groups to facilitate the flow of ideas and provide for a better quality of life.
- ✓ Implemented the use of social media to increase communication and dissemination of information to the community.
- ✓ Initiated the process of conversion of the department policies and procedures to the Lexipol policy service, as recommended by MPR.

2016 Strategic Objectives

- Expand the VICE Unit operations to combat drug and vice crime in the community.
- Expand the Investigations Unit to provide more thorough and timely criminal investigations.
- Initiate a community housing and nuisance abatement program.
- Train all personnel on and activate the new electronic ticketing system.
- Complete the updating, review and implementation of department policies and procedures to the Lexipol policy service.

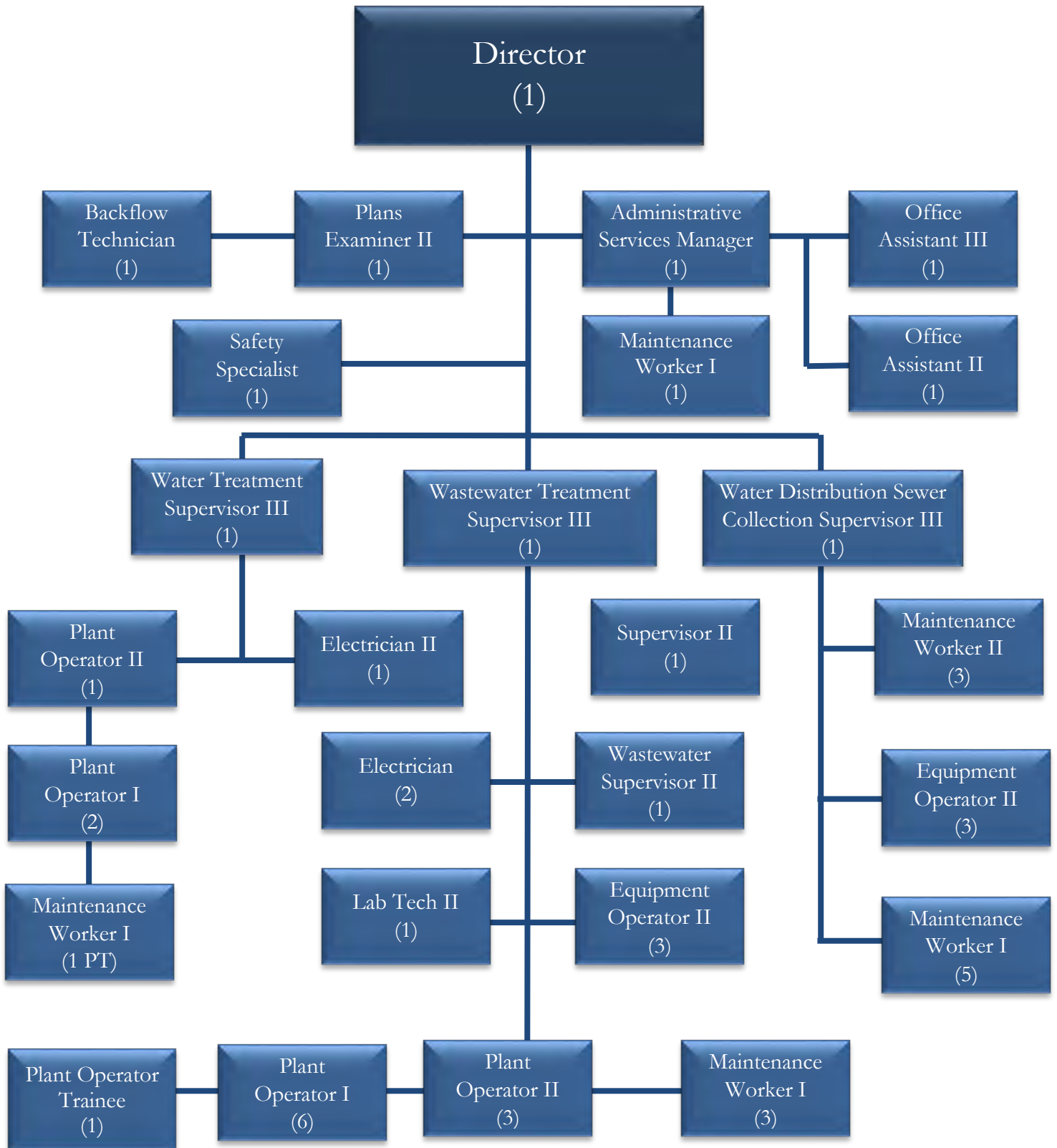
Police Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$3,435,309	\$3,700,910	\$3,580,912	\$3,935,832
Contractual Services	69,187	157,593	162,143	234,220
Commodities	80,525	109,099	165,487	95,332
Capital Expenditures	144,869	140,000	149,284	130,000
Total Police	\$3,729,890	\$4,107,602	\$4,057,826	\$4,395,384



Mission Statement: The Branson police department is committed to providing effective law enforcement to our community with courage and integrity.

Utilities Department

Organizational Chart



This page intentionally left blank.

Departmental Budget | Utilities

Budget Summary

The Utilities Department is structured with four divisions: **Administrative**, **Water Treatment**, **Wastewater Treatment and Water Distribution/Sewer Collection**. These divisions are responsible for the operations and of all municipal water and sewer infrastructure. The department has a staff of fifty employees that handle a variety of functions on a daily basis. This department performs customer service for approximately 4,400 water and 7,800 sewer customers.

The **Administrative Division** is responsible for all record retention and contract management for the department, training programs, reporting requirements, customer service, new employee selections, asset management and numerous other daily functions. This staff also carefully evaluates the impact of new connections to the water and sewer system infrastructure through the department's plan review process. The division oversees a water system Cross Connection Control program which includes inspection surveys of all properties connected to city water to determine necessary backflow device installations. In order to meet Missouri Department of Natural Resources requirements, the staff has created a computer database to track and log all annual device test results for water customer accounts required to have and maintain backflow devices. This division also implements the department safety program. Informative and thorough safety training is certainly a vital part of the department's focus, considering the numerous tasks performed by each division related to confined space, use of heavy equipment, high voltage electricity, bulk chemicals and exposure to infectious waste.

The **Water Treatment Division** produces approximately 1.2 billion gallons of safe drinking water annually through the city's two state-of-the-art surface water treatment plants and seven ground water wells. The staff consists of state certified supervisory and operations personnel covering the facilities 24 hours a day, seven days a week. Multiple samples are taken on a daily basis for process control. Numerous water samples are also taken each month under the division's scheduled sampling plan and sent to the State Health Department for analysis to assure compliance with all safe drinking water standards. These test results are compiled each year and included in an *Annual Water Quality Report* that is distributed and made available to all city water customers each year in July. Water produced from the treatment facilities consistently meets regulatory compliance. This division also manages a water tower maintenance program to effectively manage maintenance, repair and cleaning of the City's eight water towers.

The **Water Distribution/Sewer Collection Division** is responsible for the maintenance and repair of 97 miles of water distribution mains and 213 miles of sewer collection mains. This division also maintains the water metering system for all municipal water customers. This division oversees an on-going water meter change-out program. In 2015, meter maintenance personnel changed out 400 water meters under a sixth phase of this on-going program. In 2016 an additional 300 meters will be changed. The goal is to have no meters in the water system with a service age of more than 10 years. As part of this program, meters are also being equipped with auto-read features. This

improvement greatly reduces the amount of time required each month to read 4400 meters. 80% of the water meter system is now read through the auto-read system. This division also pursues an active water main repair program. The sewer collection system is also maintained through a structured maintenance and repair program. Crews flush and clean sewer mains on a scheduled basis and also utilize new camera recording equipment to inspect the internal condition of sewer mains. In 2016 sewer collection will install liners in 8700 feet of existing clay tile sewer mains. This process allows for rehabilitation of the mains without excavation, extends the life of the mains and reduces the infiltration of unwanted groundwater which can enter the sewer system.

The **Wastewater Treatment Division** treats over 1.4 billion gallons of sewage each year from areas inside and outside the existing city limits. This division operates two state-of-the-art biological nutrient removal wastewater treatment plants and maintains 38 sewer lift stations necessary to convey wastewater flows through our hilly terrain to the treatment facilities. The wastewater treatment facilities are operated 24 hours a day, seven days per week by state-certified supervisory, operations and maintenance personnel. In 2015, this division began operation and maintenance of a regional Class A biosolids drying facility which is located at the City's Cooper Creek wastewater plant. This facility is utilized to dry processed wastewater sludge, traditionally land-applied to area farmland in a liquid Class B form, into a more user-friendly and environmentally-suitable biosolid. This nutrient-rich material is pathogen free and may be used as a safe and beneficial soil additive in gardens, landscaping and other areas. With the Cooper Creek site being a regional facility, other municipalities within Taney and Stone Counties also utilize this service.

2015 Strategic Accomplishments

- ✓ Located and repaired a major water leak in the Country Bluff subdivision and numerous smaller leaks with leak correlation technology as part of the department's leak detection program.
- ✓ Completed Phase VI of the meter change out program, equaling 800 new water meters with radio read capabilities.
- ✓ Bid and issued contracts for necessary and planned point repairs and lining in the sewer collection system.
- ✓ Completed construction of a new water distribution and sewer collection maintenance building.

2016 Strategic Objectives

- Upgrade water mains along Highway 76 as part of the Spirit of 76 Project.
- Upgrade water and sewer mains as necessary in the next phase of downtown improvements.
- Secure intergovernmental agreements with Taney County for Sewer Sales Tax funding to reimburse costs of eligible sewer improvement projects.
- Review water/sewer rates and connection charges to assure necessary revenues are generated to cover operations, maintenance and expansions of the water and sewer infrastructure.
- Complete Phase VII of the water meter change-out program as a sustainable effort to reduce water loss and maintain necessary revenues.

Operating & Capital: Water & Sewer Expenditures by Object	2014 Actual	2015 Budget	2015 Projections	2016 Budget
Personal Services	\$2,932,441	\$3,079,491	\$3,115,687	\$3,244,256
Contractual Services	2,605,823	2,879,045	2,878,301	3,285,927
Commodities	753,932	754,125	716,878	752,620
Depreciation	4,403,472	4,846,949	4,676,050	4,722,811
Debt	17	-	-	-
Total Water & Sewer	\$10,695,685	\$11,559,610	\$11,386,916	\$12,005,614



Mission Statement: The Utilities Department is committed in providing professional customer service to those visiting the area and those who make this community home. We will consistently provide safe public drinking water for our visitors and citizens. Our wastewater collection and treatment systems will be operated to produce the highest quality effluent possible in order to protect our lakes and streams for the enjoyment of future generations.



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.



Five Year Capital Program



This page intentionally left blank.

FIVE YEAR CAPITAL BUDGET

FY-2016

CAPITAL EXPENDITURES

GENERAL FUND 101	PBB	Funding Source	
* Fire - Veh. Rep. Units 225	Governance	101 Gen Fund	\$ 40,000
Fire Station #1 Roof Replacement	Governance	140 Gen Fund	\$ 30,000
IT - Cisco IP Phone System Implementation	Governance	140 Gen Fund	\$ 67,000
Parks - Tennis Ct. Imp. Phase 2	Parks	140 Gen Fund	\$ 48,000
* Parks - Replacement carpeting for fitness center	Parks	140 Gen Fund	\$ 28,000
Parks - Trail Improvements	Parks	140 Gen Fund	\$ 65,000
* Parks - Campground Wireless Internet Upgrade	Parks	140 Gen Fund	\$ 20,000
Parks - Replace Utility Terrain Vehicle	Govern/Parks	230 Gen Fund	\$ 8,000
* Parks - Replace Unit #45 - 2000 Chevy 3500	Govern/Parks	230 Gen Fund	\$ -
* Parks - Replace Unit #149 - 2002 Dodge Ram	Govern/Parks	230 Gen Fund	\$ 48,000
* Parks - Replace Unit #136 - 2001 Ford F250	Govern/Parks	230 Gen Fund	\$ 45,000
Planning - Replace Unit #129 - 2001 Jeep Cher	Governance	101 Gen Fund	\$ 20,500
Police - Replace Vehicles	Safety	101 Gen Fund	\$ 128,000
TOTAL			\$ 547,500
TOURISM FUND 140	PBB	Funding Source	
Downtown Reconstruction and Landscaping	Comm/Tourism	140 Tourism	\$ 4,000,000
Hwy. 76 Complete Street	Comm/Tourism	140 Tourism	\$ 12,519,972
Traffic Signal Upgrade - Forsyth & Roark	Comm/Tourism	140 Tourism	\$ 85,000
Traffic Signal Upgrade - Gretna & Roark	Comm/Tourism	140 Tourism	\$ 53,000
TOTAL			\$ 16,657,972
TRANSPORTATION FUND 105	PBB	Funding Source	
Branson Hills Parkway Sidewalk Improvements	Comm/Transp	105 Transp	\$ 60,000
54" plotter/cutter Sign Shop	Governance	105 Transp	\$ 8,000
Changeable Message Boards	Transportation	105 Transp	\$ 40,000
* Equipped Sign Truck	Gov/Transp	105 Transp	\$ 110,000
* PW - Replace Unit #37 - Flatbed truck	Gov/Transp	105 Transp	\$ 85,000
* PW - Replace Unit #175 - 2008 Ford F350	Gov/Transp	105 Transp	\$ 34,000
PW - Replace Unit #188 - 2004 Chev Colorado	Gov/Transp	105 Transp	\$ 32,500
PW - 15,000 Post Symmetric Hoist/Lift	Gov/Transp	105 Transp	\$ 17,000
PW - Utility Terrain Vehicle	Gov/Transp	105 Transp	\$ 18,000
TOTAL			\$ 404,500
W&S LARGE CAP TOURISM 145	PBB	Funding Source	
* Animal Safari Gravity Sewer Const.	Infra/Env.	145 Tourism	\$ 496,000
Downtown Streetscape Water Main Upgrades	Infra/Env	146 Water/Sewer	\$ 125,000
Hwy. 76 Water Main Upgrades	Infra/Env	146 Water/Sewer	\$ 1,039,000
12" Water Main Const. (Branson North)	Infra/Env.	145 Tourism	\$ 350,000
TOTAL			\$ 2,010,000

* Denotes prior 2015 nonfunded requests

FY-2016 CONTINUED

W&S OPER CAPITAL EQUIP 620	PBB	Funding Source	
Replace Flusher Units #84 & #144	Gov/Infra/Env	620 Water/Sewer	\$ 175,000
Replace Unit #165 - 2002 Chevy S10	Gov/Infra/Env	620 Water/Sewer	\$ 25,000
Replace Vac Truck Blower - Unit #296	Gov/Infra/Env	620 Water/Sewer	\$ 21,000
Sewer Push Camera	Gov/Infra/Env	620 Water/Sewer	\$ 28,000
Replace Unit #124 - 1999 Chevy S10	Gov/Infra/Env	620 Water/Sewer	\$ 34,000
Utility Vehicle Electrician	Gov/Infra/Env	620 Water/Sewer	\$ 33,000
Replace Unit #32 - 1998 Chevy S10	Gov/Infra/Env	620 Water/Sewer	\$ 25,000
Replace Unit #217 2006 Ford F550	Gov/Infra/Env	620 Water/Sewer	\$ 58,000
Replace Unit #131 - 2001 Ford F250	Gov/Infra/Env	620 Water/Sewer	\$ 28,000
Replace Unit #130 - 2001 Ford F250	Gov/Infra/Env	620 Water/Sewer	\$ 36,000
TOTAL			\$ 463,000
W&S OPERATING 146	PBB	Funding Source	
Scheduled Lift Station Pump Replacements	Infra/Env	146 Water/Sewer	\$ 90,000
High Head Capacity Portable Sewage Pump	Infra/Env	146 Water/Sewer	\$ 152,000
Sewer Collection System Rehabilitation	Infra/Env	146 Water/Sewer	\$ 25,000
Replacement of Compton Scum Pumps	Infra/Env	146 Water/Sewer	\$ 33,000
Replace Compton Drive Chlorine Feeders	Infra/Env	146 Water/Sewer	\$ 38,000
Phone System Upgrade	Governance	146 Water/Sewer	\$ 35,000
Security Camera for Water Treatment Facilities	Governance	146 Water/Sewer	\$ 21,000
Water Meter Replacement	Infra/Env	146 Water/Sewer	\$ 80,000
Water Line Rehab - Neighborhoods	Infra/Env	146 Water/Sewer	\$ 30,000
Pacific Street Water Tower Stairway Repairs	Safety	146 Water/Sewer	\$ 48,000
Meadows WTP Clearwell Sealing	Infra/Env	146 Water/Sewer	\$ 45,000
Replace Well #5 Pump	Infra/Env	146 Water/Sewer	\$ 62,000
TOTAL			\$ 659,000

* Denotes prior 2015 nonfunded requests

FY-2017

CAPITAL EXPENDITURES

GENERAL FUND 101		PBB	Funding Source	
Clerk-Electronic Document Mgmt. Software	Governance	101 Gen Fund	\$	120,000
Eng - Trail Improvements	Comm/Parks	140 Gen Fund	\$	100,000
Fire - Apparatus Replace Ladder Truck	Governance	101 Gen Fund	\$	950,000
* Fire Station #4	Community Safety	140 Gen Fund	\$	900,000
Fire - Apparatus Station #4	Governance	101 Gen Fund	\$	700,000
Fire - Outdoor Warning Siren Replacement	Community Safety	101 Gen Fund	\$	52,500
* IT - Replace Veh. #191	Governance	101 Gen Fund	\$	27,000
Parks - Neighborhood Park Improvements	Parks	101 Gen Fund	\$	82,500
Parks - Rep. Veh. #168	Governance/Parks	101 Gen Fund	\$	38,000
Parks - Sandblasting Campground Shower	Parks	140 Gen Fund	\$	8,000
Parks - Stockstill Park Playground Replace	Parks	101 Gen Fund	\$	150,000
Parks - Stockstill Park Restroom Remodel	Parks	140 Gen Fund	\$	60,000
Parks - Stockstill Parking Lot & Walking Path	Parks	140 Gen Fund	\$	14,000
Parks - Tennis Court Improvements Ph. 3	Parks	140 Gen Fund	\$	58,000
Planning - Replace Veh. #6	Governance	101 Gen Fund	\$	19,500
Police - Vehicle Replacement	Safety	101 Gen Fund	\$	150,000
TOTAL			\$	3,429,500
TOURISM FUND 140		PBB	Funding Source	
Downtown Reconstruction & Landscaping	Comm/Tourism	140 Tourism	\$	1,700,000
Hwy. 76 Complete Street	Comm/Tourism	140 Tourism	\$	12,000,000
Traffic Signal Improvements	Transportation	140 Tourism	\$	200,000
Transportation Master Plan	Transportation	140 Tourism	\$	300,000
TOTAL			\$	14,200,000
TRANSPORTATION FUND 105		PBB	Funding Source	
Compton Garage Renovation & Wash Bay	Transportation	105 Transp	\$	200,000
PW - Equip. Replace Unit #68 (Dump Truck)	Gov/Transp	105 Transp	\$	140,000
PW - Equip Replace Unit #108 (backhoe)	Gov/Transp	105 Transp	\$	96,000
PW - Equip Replace Unit #192 (bobcat)	Gov/Transp	105 Transp	\$	60,000
* PW - Equip. Replace Unit #196 (roller)	Gov/Transp	105 Transp	\$	110,000
PW - Equip. Replace Unit #202 (street sweeper)	Gov/Transp	105 Transp	\$	186,000
* PW - Small Dozer	Gov/Transp	105 Transp	\$	180,000
PW - Sidewalk Improvements	Comm/Transp	105 Transp	\$	75,000
TOTAL			\$	1,047,000

FY-2017 CONTINUED

W&S LARGE CAP TOURISM 145	<u>PBB</u>	<u>Funding Source</u>	
* Sunset Lift Station Upgrade Const	Infra/Env	145 Tourism	\$ 545,000
* Lift Station #10 & #34 Upgrade Eng	Infra/Env	145 Tourism	\$ 35,000
* Cooper Creek Capacity Exp Engineering	Infra/Env	145 Tourism	\$ 100,000
* 12" Water Main Ext. Branson North Const.	Infra/Env	145 Tourism	\$ 280,000
TOTAL			\$ 960,000
W&S OPER CAPITAL EQUIP 620	<u>PBB</u>	<u>Funding Source</u>	
Rep. 45K Generator Unit #63	Governance/Infra	620 Cap Equip	\$ 45,000
Util - Veh. Replace Unit #227	Governance/Infra	620 Cap Equip	\$ 58,000
Util - Addition Veh. Sewer Collection	Governance/Infra	620 Cap Equip	\$ 36,000
Util - Rep. Unit #47 (dump truck)	Governance/Infra	620 Cap Equip	\$ 80,000
TRAC Easement Jetter	Governance/Infra	620 Cap Equip	\$ 45,000
Util - Flatbed Dump Truck Water Distribution	Governance/Infra	620 Cap Equip	\$ 70,000
TOTAL			\$ 334,000
W&S OPERATING 146	<u>PBB</u>	<u>Funding Source</u>	
Hwy. 76 Water Main Replacements	Comm/Infra/Env	146 W/S Oper	\$ 1,039,000
Downtown Imp. Water Main Replacements	Comm/Infra/Env	146 W/S Oper	\$ 125,000
Scheduled Lift Station Pump Replacements	Infra/Env	146 W/S Oper	\$ 90,000
Install Pumps & Controls - Lift Sta. #46	Infra/Env	146 W/S Oper	\$ 115,000
Sewer Collection System Rehabilitation	Infra/Env	146 W/S Oper	\$ 300,000
Wastewater Conveyance Study Update	Infra/Env	146 W/S Oper	\$ 50,000
Asphalt Overlay Cooper Creek WWTP	Infra/Env	146 W/S Oper	\$ 150,000
Water Meter Replacement	Infra/Env	146 W/S Oper	\$ 100,000
Water Line Rehab - Neighborhoods	Infra/Env	146 W/S Oper	\$ 400,000
Meadows WTP Filter Baffles	Infra/Env	146 W/S Oper	\$ 75,000
Meadows WTP & Cliff Drive Asphalt Overlay	Infra/Env	146 W/S Oper	\$ 150,000
Meadows WTP High Service Valve Replace	Infra/Env	146 W/S Oper	\$ 36,000
Replace Well #7 Pump	Infra/Env	146 W/S Oper	\$ 64,000
TOTAL			\$ 2,694,000

FY-2018

CAPITAL EXPENDITURES

GENERAL FUND 101	PBB	Funding Source	
Clerk - Electronic Document Mgmt Software	Governance	101 Gen Fund	\$ 35,000
* Fire Station 5	Community	140 Gen Fund	\$ 950,000
* Fire - Apparatus Station 5	Governance	101 Gen Fund	\$ 735,000
Fire Outdoor Warning Siren Replacement	Governance	101 Gen Fund	\$ 55,000
Fire - Command Staff Veh. Replace	Safety	101 Gen Fund	\$ 38,000
Parks - Alexander Park Restroom/Concession	Parks	140 Gen Fund	\$ 60,000
Parks - Replace Flooring at RecPlex	Parks	140 Gen Fund	\$ 54,000
Parks - Replacement Mower Golf Course	Govern/Parks	101 Gen Fund	\$ 45,000
Parks - Replace RecPlex Mower	Govern/Parks	101 Gen Fund	\$ 65,000
Parks - Replace Utility Tractor	Govern/Parks	101 Gen Fund	\$ 32,500
Parks - Replace Utility Terrain Vehicle	Govern/Parks	101 Gen Fund	\$ 20,500
Parks - Replace Veh. Unit #152	Govern/Parks	101 Gen Fund	\$ 32,500
Parks - Replace Veh. Unit #201	Govern/Parks	101 Gen Fund	\$ 30,000
Parks - Replace Veh. Unit #205	Govern/Parks	101 Gen Fund	\$ 100,000
Parks - Replace Veh. Unit #255	Govern/Parks	101 Gen Fund	\$ 40,000
Parks - Sanding/Refinishing RecPlex Gym Floor	Parks	140 Gen Fund	\$ 36,000
Parks - Sandblasting Pool	Parks	140 Gen Fund	\$ 75,000
Police - Vehicle Replace	Safety	101 Gen Fund	\$ 150,000
Eng- Trail Improvements	Community	140 Gen Fund	\$ 100,000
TOTAL			\$ 2,653,500
TOURISM FUND 140	PBB	Funding Source	
Downtown Reconstruction & Landscaping	Comm/Tourism	140 Tourism	\$ 2,000,000
Hwy. 76 Complete Street	Comm/Tourism	140 Tourism	\$ 10,000,000
TOTAL			\$ 12,000,000
TRANSPORTATION FUND 105	PBB	Funding Source	
PW - Rep. Veh. Unit #98	Gov/Transp	105 Transportation	\$ 32,000
PW - Rep. Veh. Unit #133	Gov/Transp	105 Transportation	\$ 32,000
PW - Rep. Veh. Unit #38	Gov/Transp	105 Transportation	\$ 30,000
PW - Rep. Veh. Unit #48	Gov/Transp	105 Transportation	\$ 27,000
PW - Rep. Veh. Unit #170	Gov/Transp	105 Transportation	\$ 33,000
PW - Rep. Equip. Unit #173	Gov/Transp	105 Transportation	\$ 95,000
PW - Rep. Equip Unit #290	Gov/Transp	105 Transportation	\$ 48,000
PW - Sidewalk Improvements	Community/Trans	105 Transportation	\$ 75,000
TOTAL			\$ 372,000
W&S LARGE CAPITAL TOURISM 145	PBB	Funding Source	
Lift Sta. #10 & #34 Upgrade Const.	Infra/Env	145 Tourism	\$ 480,000
Force Main Upgrade Lift Sta. #17	Infra/Env	145 Tourism	\$ 92,000
Cooper Creek Capacity Expansion Eng.	Infra/Env	145 Tourism	\$ 725,000
TOTAL			\$ 1,297,000

FY-2018 CONTINUED

W&S OPER CAP EQUIP 620	<u>PBB</u>	<u>Funding Source</u>	
Util - Veh. Rep.. Unit #177	Governance/Infra	620 Water/Sewer	\$ 38,000
Util - Equip. Rep. Unit #83 sewer rodding machin	Governance/Infra	620 Water/Sewer	\$ 55,000
Util - Veh. Rep. Unit #151	Governance/Infra	620 Water/Sewer	\$ 28,000
Util - Veh. Rep. Unit #160	Governance/Infra	620 Water/Sewer	\$ 30,000
Util - Veh. Rep. Unit #179	Governance/Infra	620 Water/Sewer	\$ 28,000
Util - Equip. Rep. Unit #60 Air Compressor	Governance/Infra	620 Water/Sewer	\$ 25,000
Util - Equip. Rep. Unit #209 Backhoe	Governance/Infra	620 Water/Sewer	\$ 98,000
TOTAL			\$ 302,000
W&S OPERATING 146	<u>PBB</u>	<u>Funding Source</u>	
Water Main Replacements Hwy. 76	Infra/Env	146 Water/Sewer	\$ 1,039,000
Water Main Replacements Downtown Imp	Infra/Env	146 Water/Sewer	\$ 125,000
Scheduled Lift Station #17 Pump Rebuild	Infra/Env	146 Water/Sewer	\$ 38,000
Scheduled Lift Station Pump Rebuild	Infra/Env	146 Water/Sewer	\$ 92,000
Sewer Collection System Rehab	Infra/Env	146 Water/Sewer	\$ 320,000
Water Dist. & Sewer Collection Mtc. Facilities	Infra/Env	146 Water/Sewer	\$ 380,000
Asphalt Overlay Cooper Creek WWTP	Infra/Env	146 Water/Sewer	\$ 80,000
Scheduled Rebuild of Compton Drive Influent	Infra/Env	146 Water/Sewer	\$ 60,000
Replace Compton Sulfur Dioxide Feeders	Infra/Env	146 Water/Sewer	\$ 38,000
Replace compton Lab Building HVAC	Infra/Env	146 Water/Sewer	\$ 60,000
Water Meter Replacement	Infra/Env	146 Water/Sewer	\$ 100,000
Water Line Rehab Neighborhoods	Infra/Env	146 Water/Sewer	\$ 400,000
Install Cliff Drive HVAC	Infra/Env	146 Water/Sewer	\$ 15,000
Replace Well #3 Crosby Pump	Infra/Env	146 Water/Sewer	\$ 66,000
TOTAL			\$ 2,813,000

FY-2019

CAPITAL EXPENDITURES

GENERAL FUND 101	PBB	Funding Source	
Admin - Rep. Veh. Unit #163	Governance	101 Gen Fund	\$ 48,000
Fire - SCBA Replacement	Safety	101 Gen Fund	\$ 300,000
Fire - Outdoor Warning Siren Rep.	Safety	101 Gen Fund	\$ 25,000
Parks - Cantwell Park Retaining Wall	Parks	140 Gen Fund	\$ 25,000
Parks - Rep. Veh. Unit #200	Govern/Parks	101 Gen Fund	\$ 30,000
Parks - Restoration of Owen's Homestead	Parks	140 Gen Fund	\$ 15,000
Parks - Roof Replacement RecPlex	Parks	140 Gen Fund	\$ 176,000
Police - Vehicle Replace	Safety	101 Gen Fund	\$ 150,000
Eng - Trail Improvements	Community	140 Gen Fund	\$ 100,000
TOTAL			\$ 869,000
TOURISM FUND 140	PBB	Funding Source	
Downtown Reconstruction & Landscaping	Comm/Tourism	140 Tourism	\$ 1,370,000
Hwy. 76 Revitalization	Comm/Tourism	140 Tourism	\$ 12,353,125
County Road Acceptance	Transp/Tourism	140 Tourism	\$ 2,000,000
Traffic Signal Improvements	Transp/Tourism	140 Tourism	\$ 200,000
Intersection Hwy. 165 at Green Mountain Drive	Transp/Tourism	140 Tourism	\$ 600,000
TOTAL			\$ 16,523,125
TRANSPORTATION FUND 105	PBB	Funding Source	
PW - Equip. Rep. Unit #64 Broce Broom	Govern/Transp	105 Transportation	\$ 42,400
PW - Veh. Rep. Unit #146	Govern/Transp	105 Transportation	\$ 26,000
PW - Stormwater Improvement	Comm/Transp	105 Transportation	\$ 75,000
PW - Equip. Rep. Unit #169 Grader	Govern/Transp	105 Transportation	\$ 192,000
Sidewalk Improvements	Comm/Transp	105 Transportation	\$ 100,000
TOTAL			\$ 435,400
W&S LARGE CAP TOURISM 145	PBB	Funding Source	
Lift Sta. #17 Force Main Upgrade Const	Infra/Env	145 Tourism	\$ 615,000
Lift Sta. #21 Upgrade Engineering	Infra/Env	145 Tourism	\$ 90,000
Cooper Creek Sewer Plant Expansion Eng	Infra/Env	145 Tourism	\$ 725,000
TOTAL			\$ 1,430,000
W&S OPER CAP EQUIP 620	PBB	Funding Source	
Util - Replace Portable Generator Unit #107	Govern/Infra	620 Water/Sewer	\$ 48,000
Util - Replace Forklift - Unit #135	Govern/Infra	620 Water/Sewer	\$ 30,000
Util - Add second vac/hydroexcavator truck	Govern/Infra	620 Water/Sewer	\$ 310,000
Util - Repl. Compton effluent backup generator	Govern/Infra	620 Water/Sewer	\$ 90,000
Util - Rep. Veh. Unit #259	Govern/Infra	620 Water/Sewer	\$ 30,000
TOTAL			\$ 508,000
W&S OPERATING 146	PBB	Funding Source	
Water Main Replacements Hwy. 76	Infra/Env	146 Water/Sewer	\$ 1,039,000
Water Main Replacements Downtown Imp	Infra/Env	146 Water/Sewer	\$ 125,000
Sched. Lift Sta. #21 Pump Rebuild	Infra/Env	146 Water/Sewer	\$ 38,000
Sched. Lift Sta. Pump Rebuild/Replace	Infra/Env	146 Water/Sewer	\$ 92,000
Sewer Collection System Rehabilitation	Infra/Env	146 Water/Sewer	\$ 320,000
TOTAL			\$ 1,614,000

FY-2020

CAPITAL EXPENDITURES

GENERAL FUND 101	PBB	Funding Source	
Fire - Operations Support/Rescue Squad	Governance	101 General Fund	\$ 400,000
Fire - Outdoor Warning Siren Replacement	Safety	101 General Fund	\$ 30,000
IT - Veh. Rep. Unit #164	Governance	101 General Fund	\$ 31,000
Parks - Climbing Wall	Parks	101 General Fund	\$ 25,000
* Parks - North Beach Park Lighting	Parks	140 General Fund	\$ 50,000
Planning - Veh. Rep. Unit #162	Governance	101 General Fund	\$ 23,000
Planning - Veh. Rep. Unit #189	Governance	101 General Fund	\$ 29,000
Police - Vehicle Replace	Safety	101 General Fund	\$ 150,000
Eng - Trail Improvements	Community	140 General Fund	\$ 100,000
TOTAL			\$ 838,000
TOURISM FUND 140	PBB	Funding Source	
Downtown Reconstruction	Comm/Tourism	140 Tourism Fund	\$ 1,000,000
Hwy. 76 Revitalization	Comm/Tourism	140 Tourism Fund	\$ 11,500,000
County Road Acceptance	Comm/Tourism	140 Tourism Fund	\$ 2,000,000
TOTAL			\$ 14,500,000
TRANSPORTATION FUND 105	PBB	Funding Source	
PW - Veh. Rep. Unit #86	Govern/Transp	105 Transportation	\$ 55,000
PW - Veh. Rep. Unit #156	Govern/Transp	105 Transportation	\$ 42,000
PW - Equip. Rep. Unit #166	Govern/Transp	105 Transportation	\$ 80,000
PW - Sidewalk Improvements	Comm/Transp	105 Transportation	\$ 100,000
PW - Veh. Rep. Unit #199	Govern/Transp	105 Transportation	\$ 26,000
TOTAL			\$ 303,000
W&S LARGE CAP TOURISM 145	PBB	Funding Source	
Lift Sta. #21 Force Main Upgrade Const	Infra/Env	145 Tourism	\$ 600,000
Gravity Sewer Ext. to Lift Sta. #14 Engineering	Infra/Env	145 Tourism	\$ 90,000
Cooper Creek Capacity Expansion Const	Infra/Env	145 Tourism	\$ 1,800,000
TOTAL			\$ 2,490,000
W&S OPER CAP EQUIP 620	PBB	Funding Source	
Util. Equip. Rep. Unit #184	Govern/Infra	620 Water/Sewer	\$ 130,000
Util - Sewer Camera Equipment	Govern/Infra	620 Water/Sewer	\$ 95,000
Util - Repl. Dump Truck Unit #214	Govern/Infra	620 Water/Sewer	\$ 95,000
TOTAL			\$ 320,000

FY-2020 CONTINUED

W&S OPERATING 146	PBB	Funding Source	
Water Main Replacements Hwy. 76	Infra/Env	146 Water/Sewer	\$ 1,039,000
Water Main Replacements Downtown Imp	Infra/Env	146 Water/Sewer	\$ 125,000
Sched. Lift Sta. #17 Pump Rebuild	Infra/Env	146 Water/Sewer	\$ 38,000
Sched. Lift Sta. Pump Rebuild/Replace	Infra/Env	146 Water/Sewer	\$ 92,000
Cellular SCADA Water Treatment Monitoring	Infra/Env	146 Water/Sewer	\$ 44,000
Sewer Collection & System Rehab	Infra/Env	146 Water/Sewer	\$ 400,000
Scheduled Rebuild Compton Drive Effluent	Infra/Env	146 Water/Sewer	\$ 60,000
Sched. Rebuild Compton Drive Aerators	Infra/Env	146 Water/Sewer	\$ 80,000
Water Meter Replacement	Infra/Env	146 Water/Sewer	\$ 360,000
Water Line Rehab Neighborhoods	Infra/Env	146 Water/Sewer	\$ 500,000
Pacific Street Water Tower HVAC units	Infra/Env	146 Water/Sewer	\$ 40,000
Replace Well #12 Pump	Infra/Env	146 Water/Sewer	\$ 68,000
TOTAL			\$ 2,846,000



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.



Fund Summaries



This page intentionally left blank.

FUND SUMMARIES

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - General Fund				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	3,709,601	3,339,939	4,410,694	4,153,021
REVENUES:				
Taxes & Franchise Fees	14,844,319	14,710,627	15,112,844	15,295,553
Licenses and Permits	923,996	653,025	647,486	685,804
Court Receipts	495,352	485,000	456,358	450,000
Lease and Rents	1,180,637	1,111,924	1,190,349	1,207,868
Charges for Services	906,813	1,091,293	1,093,788	1,394,888
Intergovernmental	606,786	0	0	0
Interest Income	63,411	40,000	169,197	80,000
Bond Proceeds	0	0	0	0
Misc. Revenue	105,982	79,641	188,509	79,128
TOTAL REVENUE	19,127,296	18,171,510	18,858,532	19,193,242
TOTAL AVAILABLE FUNDS	22,836,897	21,511,449	23,269,226	23,346,262
EXPENDITURES				
Mayor & Board	68,138	106,547	102,091	107,232
City Administration	513,688	516,762	527,566	485,223
City Clerk	320,170	342,585	342,825	365,307
Municipal Court	322,563	340,613	347,606	363,927
IT	513,167	573,339	565,982	627,178
Legal	1,146,202	282,069	332,731	488,175
Finance	777,219	826,274	819,225	924,043
Human Resources	320,670	426,208	422,795	577,266
Police	3,729,890	4,107,602	4,057,826	4,265,384
Fire	2,904,367	3,213,768	3,212,614	3,136,804
Public Works	621,782	711,225	774,639	735,237
Planning & Development	732,573	865,267	862,570	897,370
Engineering	510,404	565,194	567,612	600,176
Debt Service--Principal, Interest & Fiscal Charges	129,164	133,611	133,612	62,838
Non-Depart.	3,337,707	2,639,529	2,590,663	2,218,956
Operating Expenditures	15,947,704	15,650,592	15,660,356	15,855,115
TOTAL EXPENDITURES	15,947,704	15,650,592	15,660,356	15,855,115
Transfers From Other Funds	856,628	159,951	159,951	204,951
Transfers To Other Funds	3,335,127	3,494,587	3,615,800	3,543,078
ENDING UNRESERVED FUND BALANCE	4,410,694	2,526,221	4,153,021	4,153,020

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Tourism Fund				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	18,690,735	17,651,207	18,517,491	10,730,104
REVENUES:				
Taxes & Franchise Fees	11,821,419	11,489,760	12,070,101	12,190,802
CID Taxes	-	-	-	3,114,750
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental				
Gain/Loss Sale of Asset	(30,126)			
Interest Income	488,339	385,245	445,097	434,538
Bond Proceeds	(30,126)	3,500,000	-	9,000,000
TOTAL REVENUE	12,249,506	15,375,005	12,515,198	24,740,090
TOTAL AVAILABLE FUNDS	30,940,241	33,026,212	31,032,689	35,470,193
EXPENDITURES:				
Tourism	2,201,754	2,357,762	3,332,897	2,513,400
76 Project Maintenance	-	-	-	593,234
Capital Outlay	-	-	-	-
Debt Service--Principal	3,395,656	3,535,124	3,535,124	3,650,124
Debt Service--Interest & Fiscal Chg.	1,154,957	980,022	980,022	816,337
TOTAL EXPENDITURES	6,752,367	6,872,908	7,848,043	7,573,095
Transfers From Other Funds				
Transfers To Other Funds	5,670,383	12,232,337	12,454,542	17,838,055
ENDING UNRESERVED FUND BALANCE	18,517,491	13,920,967	10,730,104	10,059,043

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Transportation Fund				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	1,646,331	1,138,446	1,852,597	1,992,474
REVENUES:				
Taxes & Franchise Fees	5,766,878	5,730,162	5,888,561	5,947,447
Misc. Revenue				
TOTAL REVENUE	5,766,878	5,730,162	5,888,561	5,947,447
TOTAL AVAILABLE FUNDS	7,413,209	6,868,608	7,741,158	7,939,921
EXPENDITURES:				
Public Works	3,291,851	4,214,851	4,233,373	4,405,028
TOTAL EXPENDITURES	3,291,851	4,214,851	4,233,373	4,405,028
Transfers From Other Funds	-	766,500	766,500	750,000
Transfers To Other Funds	2,268,761	2,281,811	2,281,811	2,292,419
ENDING UNRESERVED FUND BALANCE	1,852,597	1,138,446	1,992,474	1,992,474

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund BM - 160/161				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	(410,687)	179,933	556,997	1,192,559
REVENUES:				
Taxes & Franchise Fees	211,354	181,881	220,441	222,646
Interest Income	5	-	-	-
Bond Proceeds				
Misc. Revenue				
TOTAL REVENUE	211,359	181,881	220,441	222,646
TOTAL AVAILABLE FUNDS	(199,328)	361,814	777,438	1,415,205
EXPENDITURES:				
Cost of Issue/Advance Refunding	-	-	-	-
Debt Service--Principal	1,305,000	1,340,000	1,340,000	1,490,000
Debt Service--Interest & Fiscal Charges	1,523,131	1,481,484	1,481,481	1,441,281
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	2,828,131	2,821,484	2,821,481	2,931,281
Other Fin. Sources--Refunded Bonds	-	-	-	-
Transfers To Other Funds	67,280	351,945	0	0
Transfers From Other Funds	3,651,736	3,510,751	3,236,602	2,327,773
ENDING UNRESERVED FUND BALANCE	556,997	699,136	1,192,559	811,698

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BL 165/171				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	13,760,318	12,618,084	13,769,118	13,936,310
REVENUES:				
Taxes & Franchise Fees	2,809,084	2,903,258	2,850,681	2,868,508
Licenses and Permits				
Court Receipts				
Leases and Rents	450,000	450,000	450,000	450,000
Lease Termination				
Charges for Services				
Intergovernmental	3,433,765	3,546,289	3,461,834	3,528,452
Interest Income	356,049	358,959	358,668	360,461
Unrealized Gain/(Loss)	171,395	-	174,795	170,000
TOTAL REVENUE	7,220,293	7,258,506	7,295,978	7,377,421
TOTAL AVAILABLE FUNDS	20,980,611	19,876,590	21,065,096	21,313,731
EXPENDITURES:				
Finance	2,040	-	3,000	3,000
Cost of Issue/Advance Refunding	(16,019)	-	-	-
Debt Service--Principal	3,170,000	3,475,000	3,475,000	3,795,000
Debt Service--Interest & Fiscal Chg	5,845,988	5,690,144	5,691,894	5,461,163
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	9,002,009	9,165,144	9,169,894	9,259,163
Other Fin. Sources--Refundings	-	-	-	-
Transfers From Other Funds	2,861,593	2,624,890	2,780,344	2,762,208
Transfers To Other Funds	1,071,077	700,000	739,236	-
ENDING UNRESERVED FUND BALANCE	13,769,118	12,636,336	13,936,310	14,816,776

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Debt Service Fund-BH 170				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	10,687,013	11,658,248	11,380,551	12,192,966
REVENUES:				
Taxes & Franchise Fees	766,170	772,274	787,821	792,342
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental	3,114,796	3,019,548	3,223,868	3,256,107
Interest Income	408	536	11,041	11,100
Misc. Revenue				
TOTAL REVENUE	3,881,374	3,792,358	4,022,730	4,059,549
TOTAL AVAILABLE FUNDS	14,568,387	15,450,606	15,403,281	16,252,515
EXPENDITURES:				
Finance				
Cost of Issue/Advance Refunding				
Debt Service--Principal	1,315,000	970,000	1,440,000	1,080,000
Debt Service--Interest & Fiscal Chg	3,221,031	3,161,453	3,134,341	3,077,700
Non-Departmental	-	-	-	-
TOTAL EXPENDITURES	4,536,031	4,131,453	4,574,341	4,157,700
Other Fin. Sources--Refundings	-	-	-	-
Transfers From Other Funds	1,348,195	1,327,174	1,364,026	1,361,323
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	11,380,551	12,646,327	12,192,966	13,456,138

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Capital Projects - 140				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	2,148,790	1,928,363	2,073,297	2,073,297
REVENUES:				
Taxes & Franchise Fees				
Licenses and Permits				
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental	-	-	-	-
Interest Income				
Misc. Revenue	-	-	-	-
TOTAL REVENUE	-	-	-	-
TOTAL AVAILABLE FUNDS	2,148,790	1,928,363	2,073,297	2,073,297
EXPENDITURES:				
Capital Outlay	2,267,075	7,827,500	4,497,500	16,918,972
Debt Service--Principal, Interest & Chg.				
Non-Departmental				
TOTAL EXPENDITURES	2,267,075	7,827,500	4,497,500	16,918,972
Transfers From Other Funds	2,191,582	7,827,500	4,497,500	16,918,972
Transfers To Other Funds				
ENDING UNRESERVED FUND BALANCE	2,073,297	1,928,363	2,073,297	2,073,297

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Parks & Recreation				
	2014	2015	2015	2016
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	480,581	373,322	384,717	364,634
REVENUES:				
Cigarette Tax	86,549	75,000	90,000	90,000
Campground	596,928	575,950	604,000	602,800
Intergovernmental -- Grants/Misc Revenue	0	0	0	0
Rents & Leases	131,250	129,352	129,352	129,352
Contributions	74,485	77,500	80,000	77,500
Pool Admissions	110,227	112,400	112,055	114,300
Swim Team	15,415	17,500	12,343	19,750
Ball Programs	125,193	140,350	129,425	133,200
Golf	47,417	45,000	45,000	45,000
Tennis Revenue	4,564	4,800	4,000	4,000
Recreation Center/Tournaments	131,997	124,500	120,450	119,150
Concessions	166,310	170,000	170,000	170,000
Day Camp	56,449	64,000	63,000	63,000
Dog Park	10,327	6,000	5,000	5,000
Community Center	26,570	27,000	26,000	26,000
TOTAL REVENUE	1,583,681	1,569,352	1,590,625	1,599,052
TOTAL AVAILABLE FUNDS	2,064,262	1,942,674	1,975,342	1,963,686
EXPENDITURES				
Parks & Recreation Administration	315,782	330,310	354,512	370,009
Recreation Center/Tournaments	705,690	718,851	700,188	716,627
Day Camp	52,936	64,640	61,740	72,978
Ball Program	164,445	208,189	189,875	200,516
Campground	277,234	299,873	311,194	334,363
Park Programs/Parks	325,516	374,116	340,906	453,994
Community Center	58,046	56,993	55,846	58,793
Swimming Pool	126,177	131,927	125,223	141,213
Golf Course	70,532	78,149	76,208	80,036
Swim Team	23,047	28,186	23,467	29,908
Dog Park	26,746	500	3,434	3,550
Special Events/Programs	0	5,180	7,815	8,003
Cheerleading	0	1,520	1,300	1,370
Operating Expenditures	2,119,545	2,298,434	2,251,708	2,370,360
Capital Expenditures	26,606	0	0	101,000
TOTAL EXPENDITURES	2,146,151	2,298,434	2,251,708	2,471,360
Transfers From Other Funds	440,000	660,000	641,000	671,000
Transfers To Other Funds	0	0	0	0
ENDING UNRESERVED FUND BALANCE	384,717	304,240	364,634	264,326

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer 620				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	80,054,903	78,851,572	77,633,534	71,294,191
REVENUES:				
Charges for Services:				
Water	3,170,016	3,281,059	3,167,011	3,176,866
Sewer	3,871,778	4,204,835	4,047,061	4,086,767
Rental Income				
Misc. Revenue	18,555	14,900	33,178	17,900
Unrealized Gain/(Loss)	(10,702)	-	-	-
Nonoperating Revenues (Expenditures)				
Sewer Capacity Fees				
Interest Income	12,473	2,400	20,101	15,149
Donated Funds	53,720	-	-	-
Intergovernmental	-	-	-	-
Gain on Disposal of Capital Asset	-	-	-	-
Interest Expense	(17)	-	-	-
Income (loss) before Transfers				
TOTAL REVENUE	7,115,823	7,503,194	7,267,351	7,296,682
TOTAL AVAILABLE FUNDS	87,170,726	86,354,766	84,900,885	78,590,873
EXPENDITURES:				
Operation Expenditures:				
Personal Services	2,932,441	3,079,491	3,115,687	3,244,256
Contractual Services	2,605,823	2,879,045	2,878,301	3,285,927
Commodities	753,932	754,125	716,878	752,620
Capital	(244,508)	346,000	346,000	463,000
Depreciation	4,403,472	4,846,949	4,676,050	4,722,811
Operating Income (loss)	-	-	-	-
TOTAL EXPENDITURES	10,451,160	11,905,610	11,732,916	12,468,613
Transfers From Other Funds	1,343,549	-	-	-
Transfers To Other Funds	429,581	2,785,000	1,873,778	709,000
ENDING UNRESERVED FUND BALANCE	77,633,534	71,664,156	71,294,191	65,413,260

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer Capital 145 (Tourism)				
	2014	2015	2015	2016
	ACTUAL	BUDGET	PROJECTED	BUDGET
BEGINNING FUND BALANCE	2,988,344	2,450,894	4,460,807	4,607,052
REVENUES:				
Charges for Services:				
Water				
Sewer				
Rental Income				
Misc. Revenue				
Bond Proceeds				
Nonoperating Revenues (Expenditures)				
Water Connection Charges	9,103	15,990	8,245	8,327
Sewer Capacity Fees	6,260	-	-	-
Sewer Connection Charges	192,955	66,021	138,000	80,000
Interest Income				
Donated Funds				
Intergovernmental	496,111	-	-	-
Gain on Disposal of Capital Asset				
Interest Expense				
Income (loss) before Transfers				
TOTAL REVENUE	704,429	82,011	146,245	88,327
TOTAL AVAILABLE FUNDS	3,692,773	2,532,905	4,607,052	4,695,380
EXPENDITURES:				
Personal Services				
Contractual Services				
Commodities				
Capital	497,828	2,030,000	2,783,004	2,010,000
Contra Capital Expense	(497,828)	-	-	-
Depreciation				
Operating Income (loss)				
TOTAL EXPENDITURES	-	2,030,000	2,783,004	2,010,000
Transfers From Other Funds	804,997	2,030,000	2,783,004	846,000
Transfers To Other Funds	36,963	-	-	-
ENDING UNRESERVED FUND BALANCE	4,460,807	2,532,905	4,607,052	3,531,380

City of Branson				
Combined Statement of Budgeted Revenues and Expenditures - Water/Sewer Capital 146 (Operations)				
	2014 ACTUAL	2015 BUDGET	2015 PROJECTED	2016 BUDGET
BEGINNING FUND BALANCE	1,533,539	1,533,539	1,000,155	1,000,155
REVENUES:				
Federal Grants	277,400	-	-	-
Grants from Others	66,222	-	-	-
Court Receipts				
Leases and Rents				
Lease Termination				
Charges for Services				
Intergovernmental				
Interest Income				
Misc. Revenue				
TOTAL REVENUE	343,622	-	-	-
TOTAL AVAILABLE FUNDS	1,877,161	1,533,539	1,000,155	1,000,155
EXPENDITURES:				
Personal Services				
Contractual Services				
Commodities				
Capital	731,898	2,735,000	1,823,778	659,000
Contra Capital	(731,897)	-	-	-
Debt Service--Principal, Interest & Chg.				
Depreciation				
Operating Income (loss)				
TOTAL EXPENDITURES	1	2,735,000	1,823,778	659,000
Transfers From Other Funds	429,581	2,735,000	1,823,778	659,000
Transfers To Other Funds	1,306,586	-	-	-
ENDING UNRESERVED FUND BALANCE	1,000,155	1,533,539	1,000,155	1,000,155



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.



Strategic Plan



This page intentionally left blank.

STRATEGIC PLAN

The strategic planning process is an effort by the Board of Aldermen and City Staff to move forward in realizing the goals of the community. The Strategic Plan prioritizes services, programs and policies for the coming five years. The plan also improves our ability to measure how we are doing and report to the public across the range of services that we deliver to the community.

Developed in coordination with the board outreach performed as part of our Community Plan 2030 process, we believe that this plan reflects the values and priorities of the citizens of the City of Branson. The plan calls for an efficient and appropriate use of public funds, enhanced community safety for residents and visitors, and improvement as a great place to live, work and visit. We intend to use this plan to guide the way we do business in the City of Branson.

We are committed to revisiting the Strategic Plan in 2016 and every year thereafter, to refine the alignment of the priorities of the plan with our fiscal realities and the priorities of the community. We feel that this plan is a step in the right direction in our continuing effort to increase accountability and sustainability for the City of Branson government. We continue to welcome the input of the community on the delivery of this plan and services we provide.

Goals:

Economic Objective (E): The city will support the growth of the economy to set the stage for business development and expansion, job creation and a thriving entrepreneurial environment.

Community Objective (C): We will show annual improvement as a great place to live, work and visit.

Sustainability Objective (S): we will have a vibrant and sustainable community that demonstrates responsible growth.

Governance Objective (G): We will have an open government that is responsive, accountable and inclusive. Branson will maintain open, transparent communication and will encourage informed participation in local governance.

Accountability and Financial Stewardship Objective (A): We will ensure the efficient and appropriate use of public funds by being good financial stewards on behalf of our residents and businesses.

Workplace Objective (W): We will continue to be a great place to work, for great people.

The following pages detail how the strategic plan's goals have been incorporated into the city's new priority-based budgeting process through community oriented and governance results guidelines.

Community Oriented Results

Community Character

Reduces visual clutter, improves way finding with an improved signage system and offers a clean, visually appealing and sufficiently regulated community appearance.

Preserves & revitalizes the historic character of its downtown, ensuring that its buildings are well-maintained and contribute to the scale and quality of the district as a pedestrian-friendly destination point.

Ensures that 76 Country Blvd. supports properties and buildings that contribute to the character of Branson as a unique entertainment destination and offers safe, congestion free traffic flow.

Sustains and invests in a community of cohesive, diverse, attractive and safe neighborhoods.

Offers notable, pronounced gateways into the City with distinguishing landscapes and identifying elements that project community values, leaving a lasting impression on visitors.

Enhance its major corridors within the city with cohesive, attractive and distinguishing landscape character, signage and other identifying elements that project community pride and visual interest.

Provides for efficient and effective traffic flow that makes it easy to travel throughout the city while ensuring a connected system of trails and pedestrian friendly walk-ways.

Community Needs: Arts, Culture & Education

Ensures that all levels and types of education are available, accessible and attainable, serving all ages, abilities and demographics in a safe environment.

Supports and encourages cultural enrichment, the performing arts and artistic activities that contribute to the local economy and are accessible for residents and visitors to patronize.

Provides for the preservation of the community's unique history and heritage.

Offers diverse opportunities for life-long learning, access to informational resources and community education, involvement and participation.

Community Needs: Safety, Health & Socio-Economic

Provides for the overall personal safety of its residents and visitors through a visible presence, prevention activities and community education.

Shares and celebrates its community values in all facets of customer service, business and inter-community support.

Builds a strong community by encouraging the formation of a centralized, collaborative effort to help and support the life needs of children, families and neighborhoods.

Ensures its residents have access to a health care network, offering mental, dental, physical and medical care, while promoting a healthy and active community lifestyle.

Encourages and supports an adequate supply and variety of housing that meets the diverse needs of the community, its residents and workers.

Offers protection from harm and wrong-doing, enforces the law, promptly responds to calls for service, and is adequately prepared for all emergency situations.

Designs and provides a safe public infrastructure network that is well maintained, accessible and enhances traffic flow and mobility for motorists, pedestrians and cyclists.

Promotes and sustains a clean, properly regulated and visually attractive community that ensures access to a reliable utility network that delivers safe, clean water, manages wastewater treatment and provides effective storm water management.

Economic Development

Partners with the community to support and encourage the growth of the local economy, setting the stage for business development (attraction, retention and expansion), job creation and fostering a thriving entrepreneurial environment.

Stimulates economic growth through well-planned, sustainable development, redevelopment and revitalization of the community.

Offers a safe, welcoming environment that is receptive to a variety of development incentives that encourage desired growth but that do not put the city, or other community entities at financial risk.

Encourages and maintains a diverse balance of retail, dining, entertainment and business services that support the resident population in order to maintain their quality of life.

Strives to balance the desired service levels with changing costs and revenues.

Infrastructure & Environment

Develops public infrastructure at a pace that supports the population growth and at a rate that allows the city to provide sufficient services without a financial burden.

Ensures that air quality is maintained at a healthy level as the city grows.

Continually protects its water resources in order to maintain water quality of streams and aquifers and to preserve existing hydrology patterns.

Develops and implements a solid waste management plan that includes a curbside recycling service that ensures those materials remain of high quality so they can be recycled and actually reused in the future.

Continually expands its efforts to develop new strategies for increased energy efficiency and use of renewable energy.

Acts as a good steward of the land and the environment by enhancing existing ecosystems.

Designs, builds, and proactively maintains a reliable utility infrastructure that delivers a safe, clean water supply, controls storm water drainage and effectively manages sewage treatment.

Land Use

Focuses future growth on infill development and revitalization before growing outward in order to maximize the use of existing infrastructure and efficiently utilize the land resources.

Develops a plan to annex lands in an effort to eliminate islands and meet the goal of enhancing its economic and sustainability standards.

Provides a flexible, sustainable guide for growth through the Community Plan 2030.

Ensures future development emphasizes compact, mixed-use centers that improve housing alternatives and reduces the impacts on the environment from sprawling development.

Ensures that the amount and location of commercial and industrial land, as well as the necessary infrastructure, is adequate to attract and serve the needs of potential new industries and professional businesses.

As environmental stewards of the land, protects its natural system and promotes sustainable development.

Develops and implements development codes and zoning regulations that encourage high-quality, new development and redevelopment.

Parks Open Space & Recreation

Designs, maintains and expands a variety public areas, such as plazas, outdoor spaces, parks and recreation facilities that are functional, accessible, attractive, safe and comfortable.

Develops an extensive, connected open space network that reinforces its resident's quality of life.

Provides a City-wide trail network that is contiguous, connecting neighborhoods, community facilities, parks and open spaces and offering an alternative to the automobile for residents and visitors.

Offers and supports a diverse variety of recreation programs and leisure activities that provide "things to do" for residents and visitors alike.

Tourism

Ensures the type and quality of entertainment, attractions, shopping and recreational opportunities continue to evolve to meet the needs of the changing tourism demographic.

Sustains the availability of a varied type of accommodations and price points that continue to serve the tourist demand while providing a quality experience.

Ensures a varied type of dining experiences and price points are available that continue to serve the tourist demand.

Supports the Convention Center and other meeting facilities that serve as an economic driver adding to the economic health of the City.

Promotes Branson's Brand that continually expands beyond entertainment and celebrates its outdoor recreation opportunities.

Offers visitor services and facilities that are ethical, informative and clear to tourists.

Provides a safe, attractive and well-planned environment for visitors and guests that ensures accessibility and allows ease in getting around.

Transportation

Plans and builds a strong, comprehensive street network that manages traffic congestion, provides clear alternate routes and is well maintained.

Develops a clear way-finding system to help residents and visitors navigate through the community as efficiently and easily as possible.

Develops and sustains a safe, convenient and efficient public transportation system that is coordinated with adjacent municipalities and counties.

Strives to provide private and commercial air access to the Branson area.

Ensures walking and biking is practical, accessible, safe and an enjoyable means of travel for residents and visitors.

Good Governance

Protects, manages, optimizes and invests in its human, financial, physical and technology resources.

Develops sustainable fiscal and operational policies and fosters trust and transparency by ensuring accountability, efficiency, integrity, innovation and responsiveness in all operations.

Supports decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning.

Provides assurance of regulatory and policy compliance to minimize and mitigate risk.

Attracts, motivates, develops and retains a high-quality, engaged and productive workforce.

Provides responsive and accountable leadership, advances City interests through regional partnerships and facilitates timely and effective two-way communication and community engagement.



The City of Branson is committed to its citizens and to those who visit here, to ensure a safe and environmentally sound community. We will work as a team to maintain and promote the growth of our City, and to provide professional, courteous service to all through fair and open communication. We look to tomorrow, remembering yesterday, dedicated to excellence today.

GLOSSARY

A:

Appropriation – A legal authorization granted by the Board of Aldermen to incur obligations and make expenditures for designated purposes.

Assessed Valuation – The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

B:

Balanced Budget – A budget is balanced when current expenditures are equal to current receipts.

Board of Aldermen (BOA) – The Mayor and six aldermen that collectively act as the legislative and policy making body of the City.

Bond – A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

Budget – An estimate of expected revenues and expenditures for a given period in the future.

Budget Document – The compilation of the individual departmental spending plans for the various funds, along with supporting schedules, tables and graphs which, in total, comprises the annual revenue and expenditure plan.

Budget Message – The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

C:

Capital Assets – Assets with a cost of \$5,000 or greater and an estimated useful life of at least one year. Capital assets include land, buildings, improvements, equipment and infrastructure assets such as roads, bridges, storm sewers and similar items.

Capital Expenditures - money spent by the city for acquisition or maintenance of fixed assets, such as land, buildings or equipment.

Capital Project Funds – Funds set up to account for resources used for the acquisition or construction of major capital assets by a governmental unit, except those projects financed by an enterprise fund or by a special assessment.

CIP: Capital Improvement Program.

D:

Debt Service Funds – Funds set up to account for the accumulation of resources and the payment of interest and principal on all “general obligation debt: other than that serviced by enterprise funds or by special assessments in another fund.

Department – An individual section within the City government having a specialized function or activity and a separate spending plan.

DNR – Department of Natural Resources.

E:

EPA – Environmental Protection Agency.

Expenditures – Decreases in net financial resources that include current operating expenses which require the current or future use of net current assets, debt services and capital outlays.

F:

Financial Policy – A government’s policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed-upon set of principles for the planning and programming of governmental budgets and their funding.

Fiscal Year – A 12-month period to which the annual budget applies. The City of Branson has specified January 1 to December 31 as its fiscal year.

Fixed Asset – Assets of long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Fund – An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance – The excess of a fund’s current assets over its current liabilities. A negative fund balance is often referred to as a deficit.

G:

General Fund – A fund set up to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. All transactions not accounted for in some other fund are accounted for in this fund.

Governmental Funds – All funds are classified into one of five fund types: the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

Grant – A contribution by a governmental or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

L:

LAGERS – Local Government Employees Retirement System.

M:

Mission – A broad statement of the goals, in terms of meeting public service needs, that a department or organization is formed to meet.

Modified Accrual Accounting – A basis of accounting which is a mixture of accrual accounting and cash basis accounting. Expenditures are recognized when the liability is incurred and revenues are recognized when they become available and measurable.

N:

NFP: Non for Profit.

O:

Operating Budget – The financial plan adopted for a single fiscal year. The “proposed budget” designates the financial plan initially developed by departments and presented by the City Administrator to the Board of Alderman for approval. The “adopted budget” is the plan as modified and finally approved by the Board of Alderman. The adopted budget is authorized by ordinance and thus establishes the legal spending limits for the fiscal year.

Organization Chart – A flowchart or picture representation of the employee positions within an organization.

P:

Performance Measures – Process of collecting, analyzing and/or reporting regarding the accomplishments toward a goal by a department. For more information see the Strategic Plan.

Priority Based Budgeting – An improved budget system that identifies the primary annual objectives, then structures the budget to achieve these goals.

Proprietary Funds – Accounts for services for which the city charges a fee, internally and externally. There are two types of proprietary funds, enterprise and internal service.

R:

Resources – Total dollars available for appropriation including estimated revenues, transfers and beginning fund balance.

Revenues – All amounts of money received by a government from external sources other than expense refunds, capital contributions and residual equity transfers.

S:

Special Revenue Funds – Funds set up to account for revenues from specific taxes or other earmarked sources that (by law) are designated to finance particular activities of government.

T:

Tax Increment Financing District (TIF) – A geographical area or district created under Missouri law to encourage development of the area within its boundaries by the reinvestment of half of the incremental tax growth generated by property value increases and new development within the district.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transportation Development District (TDD) – A geographical area or district created under Missouri law to encourage development of the area within its boundaries by imposing a sales tax.

U:

User Fee – Fees charged for the use of services; user fees are charged only to the individual using the services.